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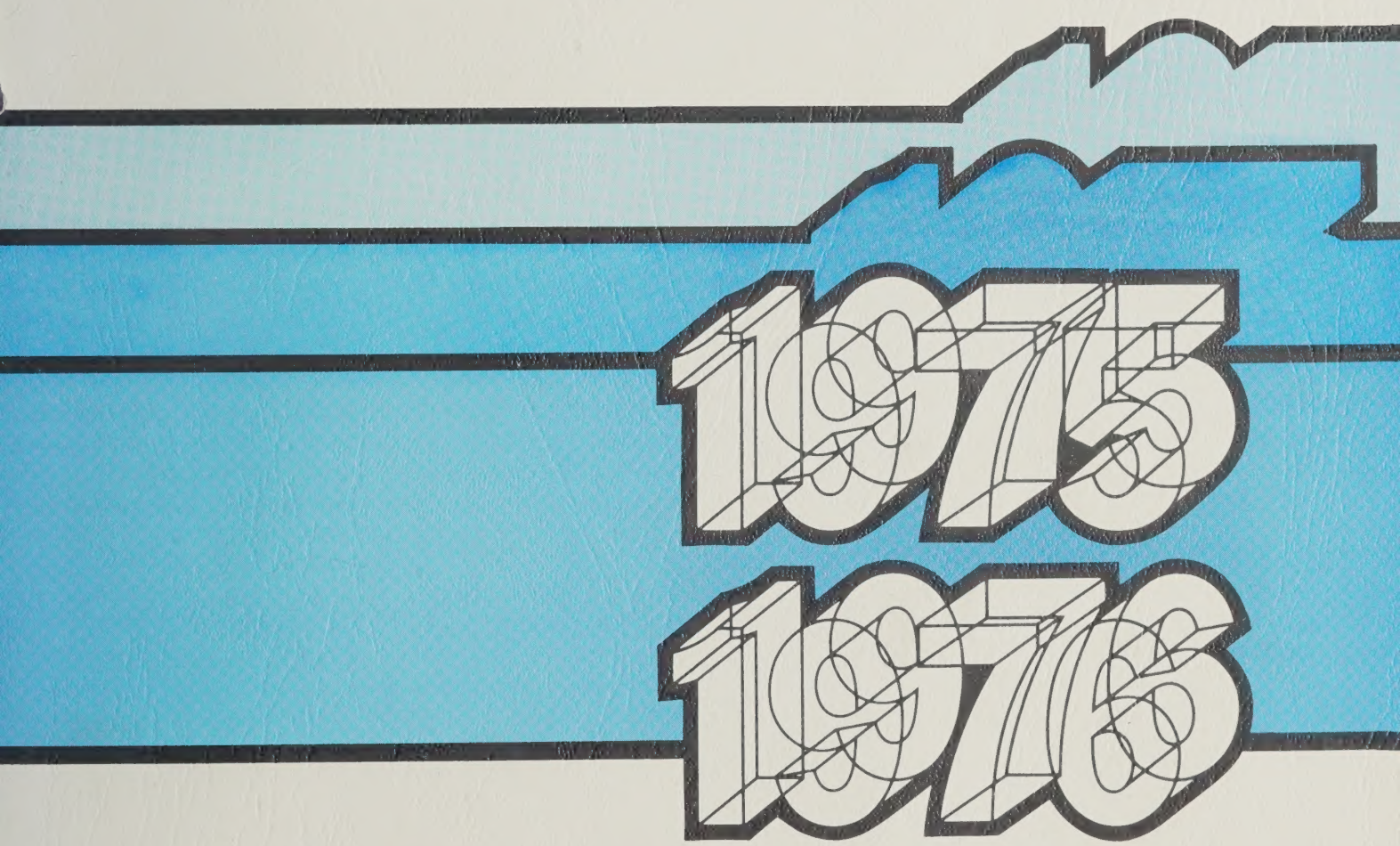

Annual Finance Report
City of San Buenaventura, California

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City of
San Buenaventura, California
Annual Financial Report 1975-76

FISCAL YEAR ENDING JUNE 30, 1976

Charles L. Cunningham • Director of Management Services

City of San Buenaventura

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City of San Buenaventura

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City of San Buenaventura

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THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

OF THE UNITED STATES AND CANADA

Certifies that

THE ANNUAL FINANCIAL REPORT OF

San Buenaventura, California
For the Fiscal Year Ended June 30, 1974

CONFORMS TO THE PRINCIPLES AND STANDARDS OF
PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting

Presented May 16, 1975

James J. Bolthouse
Chairman, Committee on Accounting

Donald W. Beatty
Executive Director

LETTER OF TRANSMITTAL, DESCRIPTION OF FUNDS AND AUDITORS' OPINION

City of
San Buenaventura
mission san buenaventura - founded 1782

21 September 1976

Mr. Edward E. McCombs
City Manager
City of San Buenaventura
San Buenaventura, California 93001

Dear Mr. McCombs:

This letter transmits to you the 1975-76 Annual Finance Report for the City of San Buenaventura.

Accounting System and Reports

The City's accounting records are maintained on a modified accrual basis. Under this method of accounting, expenditures are recorded on an accrual basis, while revenues are generally recorded only upon receipt. The only changes in this year's report compared to the last two years are inclusion of statements of long-term debt and a schedule of fixed assets. It is felt that this financial report as submitted continues to meet the standards established by the National Committee on Governmental Accounting and the Municipal Finance Officers Association of the United States and Canada.

Municipal Finance Officers Association Recertification

During this year a change in the certification program by the Municipal Finance Officers Association has occurred. In years past, once a jurisdiction had received a Certificate of Conformance, that certification remained in effect so long as the financial reporting did not change substantially. Under the new program in order to maintain its certification the City must submit the report each year for review. In order for the City of San Buenaventura to maintain the validity of its Certificate of Conformance, each financial report will be submitted to the Municipal Finance Officers Association for an annual review.

post office box 99 • ventura, california • 93001 [805] 648-7881

General Government Operations

Revenue:

Based on revenue receipts during fiscal year 1975-76, the City of San Buenaventura benefited substantially from what is thought to be a period of general economic recovery. The most significant indicator of this was a 15% increase in sales tax revenue over the previous fiscal year. Revenues derived from the issuance of construction permits was up 24% over 1974-75 and exceeded original estimates by over $36,000. In addition, a 474% increase in charges for current services in Community Development was experienced. It is interesting to note that while total revenues increased 14% overall when compared to fiscal year 1974-75, the portion represented by general property taxes decreased by 1% from 30% in 1974-75 to 29% in 1975-76. This is in part due to the fact that the tax rate has been reduced by a total of $ .07 per $100 of assessed valuation over the past two years.

The following table summarizes total General Fund revenues by source:

General Fund Revenues

Revenue Source	1975-76 Amount	Percent Of Total	Increase (Decrease) Over 1974-75	Percent Of Increase (Decrease) Over 1974-75
General Property Taxes	$ 3,074,715	29%	$ 278,808	10%
Other Taxes	4,267,183	40%	533,041	14%
Licenses and Permits	513,347	5%	61,599	14%
Intergovernmental	1,154,491	11%	39,368	4%
Charges for Current Service	293,005	3%	112,870	63%
Other Revenue	1,231,668	12%	266,870	28%
	$10,534,409	100%	$1,292,556	14%

Expenditures:

In a concerted effort to limit the increase in General Fund expenditures, no new positions were added to the staff in 1975-76. This measure assisted in limiting expenditures for general government purposes to 8% above the 1974-75 level. The percentage increase recorded the previous year was 14.3%.

The table reflected below indicates the distribution of financial resources by broad program areas.

General Fund Expenditures

	*Current Amount 1975-76	Percent Of Total Expenditures	Increase (Decrease) Over 1974-75	Percent Of Increase (Decrease) Over 1974-75
Legislative	$ 71,251	01%	$ 18,333	35%
Executive	331,502	03%	43,328	15%
Management Services	739,088	07%	(9,053)	(01%)
Community Development	828,685	08%	101,070	14%
Public Safety	3,579,859	35%	351,449	11%
Public Works	1,352,647	13%	92,524	07%
Park and Recreation	1,200,604	12%	126,482	12%
Non-Departmental	2,121,731	21%	75,425	04%
	$10,225,367*	100%	$799,558	08%

* Certain employee fringe benefits have been reclassified to the Non-Departmental category for comparison to categories utilized in 1974-75.

One of the more significant statistics is the fact that expenditures for the Department of Management Services actually went down as compared to the previous year. This department constitutes the City's administrative overhead. By reducing the amount spent for this function, more financial resources were available for expanding other programs. The large percentage increase in Legislative costs was due to a policy change involving payment to members of various Boards and Commissions. They had previously served without compensation.

Increases in Executive and Park and Recreation categories represent expanded efforts in public services and recreation programming.

Approximately half of the increases in Community Development and Public Safety relate to salary increases granted employees in these departments during the year. The remainder is attributable to increases in supplies and services needed to maintain existing levels of service.

Again, as has been the case in recent years, sufficient revenue has been received to offset total expenditures in the General Fund.

Planned System Expansion

Integration of the fixed asset control system into our budgetary accounting process during last fiscal year completed development of our comprehensive governmental accounting system. With that, future efforts will be directed towards drawing upon various reports now in use to develop more meaningful managerial accounting records.

We will be exploring, during the current fiscal year, functions in the organization that might be managed more effectively if additional cost data could be developed.

By breaking down labor and material cost of some of the larger activities into more specific functions such as storm drain maintenance within the Street Division, we could determine the actual cost of their particular function. A better determination could then be made as to the financial impact of expanding or reducing this activity.

Since this would require additional time being spent in preparing the impact data, the benefits of such a program would have to be weighed against the additional effort that would have to be put forth.

Comments On Independent Audit

The City Charter requires that the City Council employ an independent Certified Public Accountant to examine the records and accounts of the City and make a report to the City Council. This requirement has been complied with and the auditor's opinion has been included in this report.

Acknowledgments

The submission of this report on a timely basis would not have been possible without the year round efficiency of the Accounting staff. I would like to take this opportunity to compliment all those staff members associated with preparation of this report for the expedient manner in which it has been prepared.

Respectfully submitted,

CITY OF SAN BUENAVENTURA

Charles L. Cunningham
Director of Management Services

CLC/dmo

City of San Buenaventura
DESCRIPTION OF FUNDS

The City of San Buenaventura's accounting system is organized on a fund basis comprised of seven major fund types, and two self-balancing groups of accounts.

General Fund:

Largest of the City funds, this fund is maintained to account for all financial transactions not properly accounted for in any other City fund.

Special Revenue Funds:

Eight activities within the City's accounting system have, as a result of State or Federal legislation, charter provisions or City Ordinance, specific revenues earmarked for financing of that particular activity only. Included within this category are the Gas Tax, Traffic Safety, Community Improvement, Redevelopment, Recreational Activities, Park and Recreation Tax, Off Highway Fees and Parking Structure Funds.

Capital Outlay Fund:

Revenues as specified by the Capital Improvement Budget and expenditures related to the acquisition of specific improvements or fixed assets are accounted for in this fund.

Enterprise Funds:

Three of the City's activities are operated on an enterprise basis. Each of these funds, Water, Sewer and Sanitation and Golf Courses, generate sufficient revenue through user fees to finance the acquisition, operation and maintenance of its facilities.

Intragovernmental Service Funds:

The City has three intragovernmental services funds. Services provided by these activities are financed through the fees charged to user departments within the City. Found within this fund group is the City's Equipment Services (garage), Office Services, and Data Processing Funds.

Trust and Agency Funds:

Funds held in trust by the City as well as those monies to which a fiduciary responsibility is vested in the City are accounted for within the Trust and Agency Funds.

Special Assessment Funds:

Six areas within the City have been designated as Special Assessment Districts. Assessments are levied within these Districts to finance specific improvements from which property owners within that area are benefited. These Districts include the Parking District, Street Light, Portobello Maintenance, Ondulando Sewer, Pierpont Bay Improvement, Downtown Assessment and Victoria Avenue Funds.

General Group of Fixed Assets:

Included within the General Group of Fixed Assets are those assets of a tangible nature, of significant value not accounted for in an Enterprise, Intragovernmental Service or Trust Fund.

General Long-Term Debt:

A self-balancing group of accounts created to account for long-term debts legally payable from general revenues and backed by the full faith and credit of the City.

LAVENTHOL & HORWATH

CERTIFIED PUBLIC ACCOUNTANTS

3700 WILSHIRE BLVD
LOS ANGELES, CA 90010
(213) 381-5393
OFFICES THROUGHOUT THE WORLD

Honorable City Council
City of San Buenaventura
Ventura, California

We have examined the financial statements of the various funds and account groups of the City of San Buenaventura for the year ended June 30, 1976, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We previously examined and issued our opinion dated September 19, 1975 for the various funds and account groups of the City of San Buenaventura for the year ended June 30, 1975.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the various funds and account groups of the City of San Buenaventura at June 30, 1976, and the results of operations of such funds and the changes in financial position of the enterprise funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for interest in the special assessment funds and revenue sharing entitlements in the Trust and Agency funds as described in Note 9 to the financial statements.

Honorable City Council
City of San Buenaventura
Ventura, California

The supplemental information, consisting of the combined statements, pages 21 through 27, and statistical data, pages 112 through 160, is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information, except for the statistical data, has been subjected to the tests and other auditing procedures applied in the examination of the financial statements listed in the aforementioned table of contents and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. The statistical data was not audited by us and accordingly we do not express an opinion on it.

Lawnthal & Horwath

September 8, 1976

COMBINED STATEMENTS

City of San Buenaventura
COMBINED BALANCE SHEET - ALL FUNDS
June 30, 1976

	General Fund	Special Revenue Funds	Capital Outlay Fund
Assets			
Current assets:			
Cash and investments	$2,408,182	$1,960,033	$1,012,610
Accounts receivable (less allowance for doubtful accounts)	6,277	34,821	-0-
Special assessments receivable	-0-	-0-	-0-
Due from other funds	1,753,200	-0-	-0-
Due from other governmental units	172,707	-0-	37,376
Inventories	217,053	-0-	-0-
Prepaid expenses	25,671	321	-0-
Total current assets	4,583,090	1,995,175	1,049,986
Cash restricted (Note 2)	-0-	-0-	-0-
Other investments	-0-	-0-	-0-
Property, plant and equipment (Notes 3 and 7):			
Land	-0-	-0-	-0-
Buildings, structures and improvements	-0-	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-
Machinery and equipment	-0-	-0-	-0-
Other equipment	-0-	-0-	-0-
Construction in progress	-0-	-0-	-0-
	-0-	-0-	-0-
Less accumulated depreciation	-0-	-0-	-0-
	-0-	-0-	-0-

See notes to financial statements

Enterprise Funds	Intra-Governmental Service Funds	Trust And Agency Funds	Special Assessment Funds	General Group of Fixed Assets	General Long-Term Debt
$ 482,895	$ 339,538	$ -0-	$2,436,494	$ -0-	$ -0-
398,808	1,348	448	-0-	-0-	-0-
-0-	-0-	-0-	179,907	-0-	-0-
10,995	-0-	-0-	-0-	-0-	-0-
33,860	18,917	193,268	311,816	-0-	-0-
28,676	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
955,234	359,803	193,716	2,928,217	-0-	-0-
1,256,918	-0-	1,545,306	-0-	-0-	-0-
20,000	-0-	-0-	-0-	-0-	-0-
218,662	-0-	-0-	-0-	1,908,694	-0-
1,153,755	-0-	-0-	-0-	7,694,369	-0-
25,536,896	-0-	-0-	-0-	-0-	-0-
3,992,411	1,905,798	-0-	-0-	887,880	-0-
24,468	14,183	-0-	-0-	293,479	-0-
11,493,427	-0-	-0-	-0-	112,412	-0-
42,419,619	1,919,981	-0-	-0-	10,896,834	-0-
7,826,136	856,393	-0-	-0-	-0-	-0-
34,593,483	1,063,588	-0-	-0-	10,896,834	-0-

City of San Buenaventura
COMBINED BALANCE SHEET - ALL FUNDS - Continued
June 30, 1976

	General Fund	Special Revenue Funds	Capital Outlay Fund
Assets - continued			
Other assets:			
Water rights	$ -0-	$ -0-	$ -0-
State water project (Note 4)	-0-	-0-	-0-
Deferred charges (less amortization)	-0-	-0-	-0-
Deferred special assessments receivable	-0-	-0-	-0-
Long-term accounts receivable	-0-	673,406	-0-
Investment in South Coast Area Transit (SCAT) (Note 5)	380,182	-0-	-0-
Amount to be provided for retirement of contracts	-0-	-0-	-0-
	380,182	673,406	-0-
	$4,963,272	$2,668,581	$1,049,986
Liabilities			
Current liabilities:			
Cash overdraft (Note 2)	$ -0-	$ 656,378	$ -0-
Accounts payable	88,328	13,349	51,560
Accrued wages payable	244,186	3,512	-0-
Accrued payroll deductions	-0-	-0-	-0-
Due to other funds	449	9,876	-0-
Due to other governmental units	-0-	-0-	-0-
Matured interest payable	-0-	-0-	-0-
Current portion of bonds payable (Note 6)	-0-	-0-	-0-
Current portion of contracts payable (Note 7)	-0-	-0-	-0-
Lease deposits	-0-	1,429	-0-
	332,963	684,544	51,560
Current liabilities (payable from restricted assets):			
Accounts payable	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-
Matured interest payable	-0-	-0-	-0-
Construction contract retentions	-0-	-0-	-0-

See notes to financial statements

Enterprise Funds	Intra-Governmental Service Funds	Trust And Agency Funds	Special Assessment Funds	General Group of Fixed Assets	General Long-Term Debt
$ 1,221,838	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
5,408,856	-0-	-0-	-0-	-0-	-0-
73,347	-0-	-0-	-0-	1,203,853	-0-
-0-	-0-	-0-	3,889,761	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	3,092,147
6,704,041	-0-	-0-	3,889,761	1,203,853	3,092,147
$43,529,676	$1,423,391	$1,739,022	$6,817,978	$12,100,687	$3,092,147
$ 363,543	$ -0-	$ 901	$ -0-	$ -0-	$ -0-
144,531	17,255	36,226	1,035,176	-0-	-0-
52,349	11,021	7,215	-0-	-0-	-0-
-0-	-0-	37,449	-0-	-0-	-0-
670	-0-	-0-	28,200	-0-	-0-
-0-	-0-	57,226	-0-	-0-	-0-
-0-	-0-	-0-	4,312	-0-	-0-
-0-	-0-	-0-	139,240	-0-	-0-
-0-	4,933	-0-	-0-	-0-	159,762
-0-	-0-	-0-	-0-	-0-	-0-
561,093	33,209	139,017	1,206,928	-0-	159,762
70,274	-0-	-0-	-0-	-0-	-0-
1,725,000	-0-	-0-	-0-	-0-	-0-
198,001	-0-	-0-	-0-	-0-	-0-
112,000	-0-	-0-	-0-	-0-	-0-

City of San Buenaventura
COMBINED BALANCE SHEET - ALL FUNDS - Continued
June 30, 1976

	General Fund	Special Revenue Funds	Capital Outlay Fund
Liabilities - continued			
Current liabilities (payable from restricted assets): - continued			
Current portion of bonds payable (Note 6)	$ -0-	$ -0-	$ -0-
Current portion of State water project (Note 4)	-0-	-0-	-0-
Deposits held in trust	-0-	-0-	-0-
Advances on construction	-0-	-0-	-0-
Total current liabilities	332,963	684,544	51,560
Long-term liabilities (less current portion) (Notes 4, 6 and 7):			
General obligation bonds	-0-	-0-	-0-
Revenue bonds	-0-	-0-	-0-
Special assessment bonds	-0-	-0-	-0-
State water project	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-
	-0-	-0-	-0-
Deferred income	3,814	-0-	-0-
Prepaid bond interest and penalties	-0-	-0-	-0-
Commitments and contingencies (Note 8)	-0-	-0-	-0-
Reserves, Contributions, Fund Balance and Retained Earnings			
Reserves:			
Bond debt service	-0-	-0-	-0-
Acquisition and construction	-0-	-0-	-0-
Encumbrances	74,532	83,681	38,796
Senate bill 325	-0-	-0-	51,508

See notes to financial statements

Enterprise Funds	Intra-Governmental Service Funds	Trust And Agency Funds	Special Assessment Funds	General Group of Fixed Assets	General Long-Term Debt
$ 325,000	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
253,174	-0-	-0-	-0-	-0-	-0-
78,286	-0-	277,244	-0-	-0-	-0-
17,203	-0-	-0-	-0-	-0-	-0-
3,340,031	33,209	416,261	1,206,928	-0-	159,762
680,000	-0-	-0-	-0-	-0-	-0-
8,025,000	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	4,051,706	-0-	-0-
3,760,123	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	2,932,385
12,465,123	-0-	-0-	4,051,706	-0-	2,932,385
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	4,050	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,105,428	-0-	-0-	-0-	-0-	-0-
27,198	-0-	-0-	20,562	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

City of San Buenaventura
COMBINED BALANCE SHEET - ALL FUNDS - Continued
June 30, 1976

	General Fund	Special Revenue Funds	Capital Outlay Fund
Reserves, Contributions, Fund Balance and Retained Earnings - continued			
Reserves: - continued			
Inventories	$ 217,053	$ -0-	$ -0-
Improvements	-0-	-0-	-0-
Penalties and interest	-0-	-0-	-0-
	291,585	83,681	90,304
Contributions:			
Other governmental units	-0-	-0-	-0-
Customers and subdividers	-0-	-0-	-0-
Other funds	-0-	-0-	-0-
	-0-	-0-	-0-
Investment in general fixed assets (Note 7)	-0-	-0-	-0-
Fund balance	4,334,910	1,900,356	908,122
Retained earnings	-0-	-0-	-0-
	$4,963,272	$2,668,581	$1,049,986

See notes to financial statements

Enterprise Funds	Intra-Governmental Service Funds	Trust And Agency Funds	Special Assessment Funds	General Group of Fixed Assets	General Long-Term Debt
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
28,803	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,047	-0-	-0-
1,161,429	-0-	-0-	22,609	-0-	-0-
7,929,875	-0-	-0-	-0-	-0-	-0-
4,496,613	-0-	-0-	-0-	-0-	-0-
1,340,725	1,052,673	-0-	-0-	-0-	-0-
13,767,213	1,052,673	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	12,100,687	-0-
-0-	-0-	1,322,761	1,532,685	-0-	-0-
12,795,880	337,509	-0-	-0-	-0-	-0-
$43,529,676	$1,423,391	$1,739,022	$6,817,978	$12,100,687	$3,092,147

City of San Buenaventura
COMBINED STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
Years Ended June 30, 1976 and 1975

	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Actual Prior Year
Taxes:				
General	$ 7,210,250	$ 7,341,898	$ 131,648	$ 6,530,049
Special Revenue	205,000	281,877	76,877	216,573
	7,415,250	7,623,775	208,525	6,746,622
Licenses and Permits:				
General	481,200	513,347	32,147	451,748
Fines and Forfeitures:				
General	20,000	27,932	7,932	18,970
Special Revenue	360,877	360,877	-0-	317,669
	380,877	388,809	7,932	336,639
Use of Money and Property:				
General	267,960	330,574	62,614	348,094
Special Revenue	35,000	81,867	46,867	95,396
	302,960	412,441	109,481	443,490
Intergovernmental Revenue:				
General	1,100,950	1,154,491	53,541	1,115,123
Special Revenue	901,170	767,998	(133,172)	536,588
	2,002,120	1,922,489	(79,631)	1,651,711
Charges for Services:				
General	203,550	293,005	89,455	180,135
Special Revenue	281,426	252,723	(28,703)	216,641
	484,976	545,728	60,752	396,776
Other Revenue:				
General	813,358	873,162	59,804	597,734
Special Revenue	136,300	706,291	569,991	165,480
	949,658	1,579,453	629,795	763,214
TOTAL REVENUE	$12,017,041	$12,986,042	$ 969,001	$10,790,200

See notes to financial statements

City of San Buenaventura
COMBINED STATEMENT OF GENERAL GOVERNMENTAL EXPENDITURES
ENCUMBRANCES AND APPROPRIATIONS - GENERAL AND SPECIAL REVENUE FUNDS
Years Ended June 30, 1976 and 1975

Function (Fund)	Appropriations Revised
Legislative:	
General	$ 75,761
Executive:	
General	363,308
Management Services:	
General	832,188
Community Development:	
General	897,154
Special - community improvement	130,000
Special - redevelopment	1,312,638
Total community development	2,339,792
Public Safety:	
General	4,281,962
Special - traffic safety	360,877
Total public safety	4,642,839
Public Works:	
General	1,509,053
Special - gas tax	1,382,666
Special - parking structure	26,996
Total public works	2,918,715
Park and Recreation:	
General	1,298,746
Special - recreational activities	254,430
Special - park and recreation tax	365,000
Total park and recreation	1,918,176
Non-Departmental:	
General	1,085,996
TOTAL GENERAL AND SPECIAL REVENUE FUNDS	$14,176,775

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 71,251	$ -0-	$ 4,510	$ 52,918
355,738	5,832	1,738	288,174
800,207	2,110	29,871	748,141
881,178	15,899	77	727,615
109,792	751	19,457	88,525
896,085	37,340	379,213	159,113
1,887,055	53,990	398,747	975,253
4,233,087	24,174	24,701	3,228,410
360,877	-0-	-0-	317,669
4,593,964	24,174	24,701	3,546,079
1,445,856	17,745	45,452	1,260,123
299,045	27,625	1,055,996	413,589
26,813	-0	183	25,716
1,771,714	45,370	1,101,631	1,699,428
1,287,274	7,601	3,871	1,074,122
203,828	1,303	49,299	176,818
-0-	-0-	365,000	-0-
1,491,102	8,904	418,170	1,250,940
1,076,244	1,171	8,581	2,046,306
$12,047,275	$141,551	$1,987,949	$10,607,239

City of San Buenaventura
COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ALL FUNDS
Year Ended June 30, 1976

Fund	Balance July 1, 1975	Receipts
General	$2,451,421	$ 9,943,220
Sewer and Sanitation	273,979	2,682,160
Water	1,415,626	4,921,732
Golf Courses	35,515	476,184
Equipment Services	372,679	122,466
Office Services	(1,632)	2,991
Data Processing	9,773	4,861
Capital Outlay	849,443	414,236
Trust and Agency - restricted	420,533	889,141
Revenue Sharing - restricted	335,475	618,559
Housing and Community Development Act of 1974 - restricted	-0-	264,421
Worker's Compensation Self Insurance - restricted	-0-	62
Parking District Assessment	(2,001)	10,052
Street Light Assessment	107,106	275,544
Portobello Assessment	(12,832)	20,781
Ondulando Assessment	79,930	61,000
Pierpont Assessment	128,733	211,719
Downtown Assessment	4,869	9,152
Victoria Avenue Assessment	22,195	2,625,303

See notes to financial statements

Disbursements	Transfers	Balance June 30, 1976
$ 7,612,695	$(2,373,764)	$ 2,408,182
4,527,132	1,536,962	(34,031)
3,027,988	(1,973,934)	1,335,436
307,693	(129,141)	74,865
621,352	451,570	325,363
101,316	114,132	14,175
114,790	100,156	-0-
612,894	361,825	1,012,610
2,950,044	1,987,639	347,269
19,627	11,302	945,709
168,043	(97,279)	(901)
37,497	289,763	252,328
12,935	10,488	5,604
318,223	3,736	68,163
5,883	(1,786)	280
74,043	1,009	67,896
199,210	3,905	145,147
212	(13,440)	369
657,198	158,735	2,149,035

City of San Buenaventura
COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
ALL FUNDS - Continued
Year Ended June 30, 1976

Fund	Balance July 1, 1975	Receipts
Gas Tax	$1,038,480	$ 540,285
Traffic Safety	-0-	360,877
Community Improvement	78,115	169,143
Redevelopment	(58,423)	68,757
Ventura Recreational Activities	62,203	219,901
Park and Recreation Tax	308,106	112,805
Off Highway Fees	2,478	579
Parking Structure	52,405	34,249
GRAND TOTAL	$7,974,176	$25,060,180

See notes to financial statements

Disbursements	Transfers	Balance June 30, 1976
$ 247,274	$ (91,689)	$ 1,239,802
-0-	(360,877)	-0-
63,802	(35,195)	148,261
718,159	51,447	(656,378)
186,875	(23,009)	72,220
70	16,934	437,775
-0-	134	3,191
28,247	377	58,784
$22,613,202	$ -0-	$10,421,154

City of San Buenaventura
COMBINED SCHEDULE OF BONDS AND CONTRACTS PAYABLE
June 30, 1976

	Interest Rate	Interest Payment Dates	Bond or Contract Issue Date
General obligation bonds			
1958 Sewer	3.50-5.00	10/1 & 4/1	11/14/58
1948 Water	2.50-2.75	12/1 & 6/1	12/01/48
1960 Water	2.75-5.25	9/1 & 3/1	03/01/60
Total general obligation bonds			
Less current portion			
Net long-term liabilities			
Revenue bonds			
1971 Series A Sewer	5.00-7.00	9/1 & 3/1	03/01/71
1971 Series B Sewer	5.00-7.00	9/1 & 3/1	09/01/71
1971 Sewer	None	None	None
1969 Water	4.85-6.00	8/1 & 2/1	02/01/69
1970 Series A Water	6.00-7.00	8/1 & 2/1	08/01/70
1970 Series B Water	5.00-7.00	8/1 & 2/1	02/01/72
Total revenue bonds			
Less current portion			
Net long-term liabilities			
Special assessment bonds			
1969 Ondulando Sewer Improvement	6.00-6.25	7/2 & 1/2	09/22/69
1970 Pierpont Improvement	5.75-6.00	7/2 & 1/2	12/02/70
1976 Victoria/Telephone Improvement	5.70-7.50	7/2 & 1/2	04/29/76
Total special assessment bonds			
Less current portion			
Net long-term liabilities			
Contracts			
State water project	Various	Various	03/30/70
Print shop equipment	4.00	11/30	11/30/72
Aerial ladder fire truck	3.99	12/14	12/15/72
Parking structure	6.30	11/1 & 5/01	09/21/71
Total contracts			
Less current portion			
Net long-term liabilities			
Total bonds and contracts payable			
Less current portion			
Net long-term liabilities			

See notes to financial statements

Maturity Date	Bonds Authorized Or Contract Amount	Bonds Issued Or Contract Amount	Retired	Outstanding
1959-1978	$ 1,200,000	$1,200,000	$1,020,000	$ 180,000
1949-1975	1,500,000	1,500,000	1,500,000	-0-
1961-1985	1,750,000	1,750,000	1,120,000	630,000
	4,450,000	4,450,000	3,640,000	810,000
				130,000
				680,000
1972-1996	1,000,000	1,000,000	95,000	905,000
1972-1996	1,500,000	1,500,000	110,000	1,390,000
None	3,000,000	-0-	-0-	-0-
1970-1999	2,500,000	2,500,000	270,000	2,230,000
1971-1990	1,330,000	1,330,000	185,000	1,145,000
1973-2002	2,670,000	2,670,000	120,000	2,550,000
	12,000,000	9,000,000	780,000	8,220,000
				195,000
				8,025,000
1971-1985	515,907	515,907	123,907	392,000
1972-1986	1,947,795	1,947,795	310,686	1,637,109
1977-2002	2,161,837	2,161,837	-0-	2,161,837
	4,625,539	4,625,539	434,593	4,190,946
				139,240
				4,051,706
1970-2035				4,013,297
1972-1976	23,280	23,280	18,347	4,933
1972-1979	113,239	113,239	48,531	64,708
1972-2070	3,546,534	3,546,534	519,095	3,027,439
	3,683,053	3,683,053	585,973	7,110,377
				417,869
				6,692,508
				20,331,323
				882,109
				$19,449,214

City of San Buenaventura
SCHEDULE OF CITY CASH AND INVESTMENTS
June 30, 1976

Bank	Rate of Interest	Deposit Date	Maturity Date	Amount
Inactive deposits:				
American Commercial Bank	5.750	05-28-76	09-24-76	$ 400,000
Bank of America	5.375	06-30-76	08-30-76	1,000,000
Bank of America	5.250	06-30-76	07-02-76	1,000,000
Barclays Bank of California	5.625	06-01-76	08-02-76	300,000
Blyth, Eastman and Dillon	6.200	06-15-76	10-12-76	1,469,258
Security Pacific National Bank	5.000	06-29-76	07-02-76	1,080,000
Security Pacific National Bank	5.375	06-17-76	07-19-76	500,000
Security Pacific National Bank	5.375	06-28-76	07-28-76	760,000
Wells Fargo Bank	5.250	05-24-76	07-23-76	600,000
				7,109,258
Security investments:				
Federal National Mortgage	6.250	04-12-71	06-11-84	1,000,000
Federal National Mortgage	6.250	05-03-71	06-11-84	40,000
Federal National Mortgage	6.250	06-01-71	06-11-84	40,000
Federal National Mortgage	6.250	07-13-71	06-11-84	30,000
Federal National Mortgage	6.250	08-09-71	06-11-84	30,000
Federal National Mortgage	6.250	08-18-71	06-11-84	10,000
Federal National Mortgage	6.250	11-30-71	06-11-84	150,000
				1,300,000
Total investments				8,409,258
Active deposits:				
Bank of America				1,022,570
Security Pacific National Bank				(6,797)
				1,015,773
Total available funds and investments				9,425,031
Less outstanding warrants				(109,587)
Net available funds				9,315,444
Cash with fiscal agent:				
Bank of America				802,891
Security Pacific National Bank				300,439
Total cash with fiscal agent				1,103,330
Petty cash				2,380
Total city funds				$10,421,154

See notes to financial statements

FINANCIAL STATEMENTS

City of San Buenaventura
GENERAL FUND
BALANCE SHEET
June 30, 1976

Assets	
Current assets:	
Cash and investments	$2,408,182
Accounts receivable, less allowance for doubtful accounts of $1,000	6,277
Due from other funds	1,753,200
Due from other governmental units	172,707
Inventories	217,053
Prepaid expenses	25,671
Total current assets	4,583,090
Investment in SCAT (Note 5)	380,182
	$4,963,272
Liabilities, Reserves and Fund Balance	
Current liabilities:	
Accounts payable	$ 88,328
Accrued wages payable	244,186
Due to other funds	449
Total current liabilities	332,963
Deferred income	3,814
Reserves:	
Encumbrances	74,532
Inventories	217,053
	291,585
Fund balance	4,334,910
	$4,963,272

See notes to financial statements

City of San Buenaventura
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Years Ended June 30, 1976 and 1975

	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Actual Prior Year
Taxes				
General property taxes	$ 3,176,450	$ 3,074,715	$(101,735)	$2,795,907
Retail sales tax	2,750,000	2,925,254	175,254	2,550,330
Utility users tax	1,078,800	1,079,599	799	967,006
Franchise taxes	160,000	200,198	40,198	172,734
Real property transfer tax	45,000	62,132	17,132	44,072
Total taxes	7,210,250	7,341,898	131,648	6,530,049
Licenses and permits				
Business license tax	300,000	295,070	(4,930)	276,270
Bike licenses	1,200	1,629	429	719
Construction permits	180,000	216,648	36,648	174,759
Total licenses and permits	481,200	513,347	32,147	451,748
Fines and forfeitures				
Criminal fines	20,000	27,932	7,932	18,970
Use of money and property				
Interest income	220,000	176,554	(43,446)	209,149
Investment income (Note 5)	-0-	60,270	60,270	61,659
Sale of property	100	41,510	41,410	29,882
Salvage sales	2,000	270	(1,730)	1,464
Rents and leases	45,860	51,970	6,110	45,940
Total use of money and property	267,960	330,574	62,614	348,094
Intergovernmental revenue				
State	1,098,550	1,151,759	53,209	1,112,784
Federal	2,400	2,732	332	2,339
Total intergovernmental revenue	1,100,950	1,154,491	53,541	1,115,123

See notes to financial statements

City of San Buenaventura
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL - Continued
Years Ended June 30, 1976 and 1975

	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Actual Prior Year
Charges for services				
Community development	$ 55,200	$ 123,446	$ 68,246	$ 21,495
Public safety	66,000	76,063	10,063	68,187
Public works	58,200	82,562	24,362	70,005
Parks and recreation	24,150	10,934	(13,216)	20,448
Total charges for services	203,550	293,005	89,455	180,135
Other revenue				
Transfer from other funds	633,005	696,282	63,277	588,820
Parking structure recoverable	143,730	143,730	-0-	-0-
Miscellaneous	36,623	33,150	(3,473)	8,914
Total other revenue	813,358	873,162	59,804	597,734
TOTAL REVENUE	$10,097,268	$10,534,409	$ 437,141	$9,241,853

See notes to financial statements

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND APPROPRIATIONS
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
LEGISLATIVE	
City Council	
Personal services	$ 22,815
Supplies and services	26,725
Capital outlay	-0-
Total city council	49,540
Boards and Commissions	
Personal services	18,259
Supplies and services	7,962
Total boards and commissions	26,221
TOTAL LEGISLATIVE	75,761
EXECUTIVE	
City Manager	
Personal services	174,300
Supplies and services	32,243
Capital outlay	960
Total city manager	207,503
City Clerk	
Personal services	31,433
Supplies and services	24,801
Capital outlay	735
Total city clerk	56,969
City Attorney	
Personal services	61,106
Supplies and services	30,996
Capital outlay	6,734
Total city attorney	98,836
TOTAL EXECUTIVE	363,308
MANAGEMENT SERVICES	
Administration	
Personal services	38,264
Supplies and services	4,413
Total administration	42,677

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 22,812	$ -0-	$ 3	$ 22,525
25,996	-0-	729	19,226
-0-	-0-	-0-	285
48,808	-0-	732	42,036
16,350	-0-	1,909	6,425
6,093	-0-	1,869	4,457
22,443	-0-	3,778	10,882
71,251	-0-	4,510	52,918
174,299	-0-	1	143,384
32,242	-0-	1	26,394
958	-0-	2	-0-
207,499	-0-	4	169,778
31,430	-0-	3	25,930
24,572	-0-	229	22,838
734	-0-	1	-0-
56,736	-0-	233	48,768
59,610	-0-	1,496	62,511
30,996	-0-	-0-	7,117
897	5,832	5	-0-
91,503	5,832	1,501	69,628
355,738	5,832	1,738	288,174
37,944	-0-	320	30,317
4,362	-0-	51	3,761
42,306	-0-	371	34,078

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES
AND APPROPRIATIONS - Continued
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
MANAGEMENT SERVICES - continued	
Personnel	
Personal services	$ 52,089
Supplies and services	36,098
Capital outlay	-0-
Total personnel services	88,187
General Accounting	
Personal services	120,170
Supplies and services	55,452
Capital outlay	560
Total general accounting	176,182
Utility Billing	
Personal services	52,344
Supplies and services	73,893
Capital outlay	438
Total utility billing	126,675
Treasury	
Personal services	88,017
Supplies and services	33,953
Capital outlay	742
Total treasury	122,712
Research and Budget	
Personal services	89,294
Supplies and services	8,925
Capital outlay	675
Total research and budget	98,894
Purchasing	
Personal services	38,064
Supplies and services	3,514
Capital outlay	-0-
Total purchasing	41,578

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 52,089	$ -0-	$ -0-	$ 39,929
35,647	-0-	451	50,166
-0-	-0-	-0-	202
87,736	-0-	451	90,297
120,162	-0-	8	87,454
55,452	-0-	-0-	60,109
552	-0-	8	1,371
176,166	-0-	16	148,934
52,340	-0-	4	40,234
70,132	-0-	3,761	111,039
300	138	-0-	569
122,772	138	3,765	151,842
86,042	-0-	1,975	76,554
24,566	1,972	7,415	21,456
739	-0-	3	-0-
111,347	1,972	9,393	98,010
89,290	-0-	4	86,642
8,885	-0-	40	10,435
673	-0-	2	855
98,848	-0-	46	97,932
32,486	-0-	5,578	30,394
2,772	-0-	742	6,752
-0-	-0-	-0-	599
35,258	-0-	6,320	37,745

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES
AND APPROPRIATIONS - Continued
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
MANAGEMENT SERVICES - continued	
Warehouse	
Personal services	$ 41,394
Supplies and services	31,080
Capital outlay	201
Total warehouse	72,675
Word Processing	
Personal services	56,291
Supplies and services	5,946
Capital outlay	371
Total word processing	62,608
TOTAL MANAGEMENT SERVICES	832,188
COMMUNITY DEVELOPMENT	
Administration	
Personal services	42,322
Supplies and services	5,580
Capital outlay	-0-
Total administration	47,902
Planning	
Personal services	246,579
Supplies and services	35,602
Capital outlay	-0-
Total planning	282,181
General Plan Amendment	
Supplies and services	22,118
Total general plan amendment	22,118
Planning 701 Grant	
Supplies and services	19,065
Capital outlay	1,216
Total planning 701 grant	20,281

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 258,317	$ -0-	$ 4	$ 195,549
21,465	2,039	1	18,194
734	-0-	5	3,786
280,516	2,039	10	217,529
43,884	-0-	5	41,634
196,863	1,355	-0-	185,083
240,747	1,355	5	226,717
881,178	15,899	77	727,615
167,314	-0-	19	127,349
30,884	-0-	1,658	35,574
3,013	346	808	409
201,211	346	2,485	163,332
1,321,191	-0-	1	974,762
153,099	-0-	5,797	142,208
3,189	-0-	1	17,464
1,477,479	-0-	5,799	1,134,434
347,723	-0-	7	254,705
19,893	-0-	2,889	19,507
1,079	-0-	961	632
368,695	-0-	3,857	274,844
393,792	-0-	1	301,528
87,904	-0-	556	78,651
11,188	-0-	83	15,427
492,884	-0-	640	395,606

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 3,637	$ 1,487	$ 3,166	$ 1,779
3,637	1,487	3,166	1,779
25,848	-0-	5,727	26,838
129	-0-	271	33
25,977	-0-	5,998	26,871
14,138	-0-	196	11,643
8,664	-0-	10	8,562
2,344	-0-	142	7,246
25,146	-0-	348	27,451
86,225	-0-	22	64,550
14,881	-0-	704	14,109
648	-0-	37	1,111
101,754	-0-	763	79,770
1,319,682	-0-	4	940,333
74,580	20,475	1	92,581
29,437	1,756	215	16,114
1,423,699	22,231	220	1,049,028
98,510	-0-	10	67,426
11,511	110	838	6,684
105	-0-	5	558
110,126	110	853	74,668

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES
AND APPROPRIATIONS - Continued
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
PUBLIC SAFETY - continued	
Civil Defense	
Supplies and services	$ 3,051
Total civil defense	3,051
TOTAL PUBLIC SAFETY	4,281,962
PUBLIC WORKS	
Administration	
Personal services	69,003
Supplies and services	7,588
Total administration	76,591
Engineering	
Personal services	430,892
Supplies and services	51,988
Capital outlay	2,434
Total engineering	485,314
Traffic Lights and Signals	
Personal services	35,608
Supplies and services	191,308
Capital outlay	1,250
Total traffic lights and signals	228,166
Streets	
Personal services	422,807
Supplies and services	279,755
Capital outlay	220
Total streets	702,782
Weed Abatement	
Supplies and services	16,200
Total weed abatement	16,200
TOTAL PUBLIC WORKS	1,509,053

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 2,479	$ -0-	$ 572	$ 627
2,479	-0-	572	627
4,233,087	24,174	24,701	3,228,410
68,985	-0-	18	48,380
7,465	-0-	123	6,765
76,450	-0-	141	55,145
424,443	-0-	6,449	322,704
51,953	-0-	35	47,499
2,429	-0-	5	1,281
478,825	-0-	6,489	371,484
35,544	-0-	64	16,392
187,237	3,176	895	171,696
1,226	-0-	24	2,223
224,007	3,176	983	190,311
398,773	-0-	24,034	348,132
266,951	2,119	10,685	281,384
212	-0-	8	2,602
665,936	2,119	34,727	632,118
638	12,450	3,112	11,065
638	12,450	3,112	11,065
1,445,856	17,745	45,452	1,260,123

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES
AND APPROPRIATIONS - Continued
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
PARK AND RECREATION	
Administration	
Personal services	$ 95,650
Supplies and services	10,649
Capital outlay	-0-
Total administration	106,299
Park Maintenance	
Personal services	550,658
Supplies and services	123,671
Capital outlay	5,950
Total park maintenance	680,279
Recreation Maintenance	
Personal services	37,921
Supplies and services	44,849
Capital outlay	-0-
Total recreation maintenance	82,770
Recreation Programming	
Personal services	286,664
Supplies and services	86,533
Capital outlay	18,896
Total recreation programming	392,093
Recreation Special Facilities	
Personal services	23,015
Supplies and services	14,290
Capital outlay	-0-
Total recreation special facilities	37,305
TOTAL PARK AND RECREATION	1,298,746

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 95,418	$ -0-	$ 232	$ 91,385
8,973	1,675	1	10,641
-0-	-0-	-0-	540
104,391	1,675	233	102,566
550,555	-0-	103	431,346
121,489	1,585	597	122,023
3,739	262	1,949	15,673
675,783	1,847	2,649	569,042
37,921	-0-	-0-	31,117
44,381	467	1	34,069
-0-	-0-	-0-	5,312
82,302	467	1	70,498
286,663	-0-	1	230,541
82,921	3,612	-0-	61,172
18,856	-0-	40	3,795
388,440	3,612	41	295,508
22,607	-0-	408	22,161
13,751	-0-	539	14,165
-0-	-0-	-0-	182
36,358	-0-	947	36,508
1,287,274	7,601	3,871	1,074,122

City of San Buenaventura
GENERAL FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES
AND APPROPRIATIONS - Continued
Years Ended June 30, 1976 and 1975

Function, Activity, Character	Appropriations Revised
NON-DEPARTMENTAL	
Personal services	$ 259,183
Supplies and services	704,674
Capital outlay	122,139
TOTAL NON-DEPARTMENTAL	1,085,996
TOTAL GENERAL FUND	$10,344,168

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation	Actual Prior Year
$ 252,310	$ -0-	$ 6,873	$1,323,276
704,638	-0-	36	674,811
119,296	1,171	1,672	48,219
1,076,244	1,171	8,581	2,046,306
$10,150,835	$74,532	$118,801	$9,425,809

City of San Buenaventura
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
Year Ended June 30, 1976

Fund balance, beginning	$4,058,836
Add revenues in excess of expenditures	383,574
	4,442,410
Deduct:	
Encumbrances	74,532
Increase in reserve for inventories	32,968
	107,500
Fund balance, ending	$4,334,910

See notes to financial statements

City of San Buenaventura
SPECIAL REVENUE FUNDS
BALANCE SHEETS
June 30, 1976

	Gas Tax Fund	Traffic Safety Fund	Community Improvement Fund	Redevelopment Fund
Assets				
Current assets:				
Cash and investments	$1,239,802	$ -0-	$148,261	$ -0-
Accounts receivable	409	-0-	-0-	34,412
Prepaid expenses	-0-	-0-	-0-	34
Total current assets	1,240,211	-0-	148,261	34,446
Long-term accounts receivable	-0-	-0-	-0-	673,406
	$1,240,211	$ -0-	$148,261	$707,852
Liabilities, Reserves and Fund Balance				
Current liabilities:				
Cash overdraft (Note 2)	$ -0-	$ -0-	$ -0-	$656,378
Accounts payable	-0-	-0-	9,816	251
Accrued wages payable	-0-	-0-	-0-	2,103
Due to other funds	-0-	-0-	-0-	9,876
Lease deposits	-0-	-0-	-0-	-0-
Total current liabilities	-0-	-0-	9,816	668,608
Reserve for encumbrances	44,287	-0-	751	37,340
Fund balance restricted for fund purpose	1,195,924	-0-	137,694	1,904
	$1,240,211	$ -0-	$148,261	$707,852

See notes to financial statements

Recreational Activities Fund	Park and Recreation Tax Fund	Off Highway Fees Fund	Parking Structure Fund	Total All Funds
$72,220	$437,775	$3,191	$58,784	$1,960,033
-0-	-0-	-0-	-0-	34,821
-0-	-0-	-0-	287	321
72,220	437,775	3,191	59,071	1,995,175
-0-	-0-	-0-	-0-	673,406
$72,220	$437,775	$3,191	$59,071	$2,668,581
$ -0-	$ -0-	$ -0-	$ -0-	$ 656,378
2,545	-0-	-0-	737	13,349
1,409	-0-	-0-	-0-	3,512
-0-	-0-	-0-	-0-	9,876
-0-	-0-	-0-	1,429	1,429
3,954	-0-	-0-	2,166	684,544
1,303	-0-	-0-	-0-	83,681
66,963	437,775	3,191	56,905	1,900,356
$72,220	$437,775	$3,191	$59,071	$2,668,581

City of San Buenaventura
SPECIAL REVENUE FUNDS
STATEMENT OF ESTIMATED AND ACTUAL REVENUE
Year Ended June 30, 1976

	Gax Tax Fund	Traffic Safety Fund	Community Improvement Fund	Redevelopment Fund
Estimated revenue	$559,170	$360,877	$130,000	$513,300
Less actual revenue:				
Federal grants	-0-	-0-	-0-	227,134
State gasoline taxes	540,285	-0-	-0-	-0-
Vehicle code fines	-0-	360,877	-0-	-0-
Transient lodging tax	-0-	-0-	169,142	-0-
Recreational activities fees	-0-	-0-	-0-	-0-
Park and recreation development tax	-0-	-0-	-0-	-0-
Off highway fees tax	-0-	-0-	-0-	-0-
Commercial space rental	-0-	-0-	-0-	-0-
Parking lot charges	-0-	-0-	-0-	-0-
Interest income	53,948	-0-	5,318	-0-
Recoverable revenue	-0-	-0-	-0-	706,291
Total actual revenue	594,233	360,877	174,460	933,425
Actual over (under) estimated	$ 35,063	$ -0-	$ 44,460	$420,125

See notes to financial statements

Recreational Activities Fund	Park and Recreation Tax Fund	Off Highway Fees Fund	Parking Structure Fund	Total All Funds
$254,430	$ 75,000	$ -0-	$26,996	$1,919,773
-0-	-0-	-0-	-0-	227,134
-0-	-0-	-0-	-0-	540,285
-0-	-0-	-0-	-0-	360,877
-0-	-0-	-0-	-0-	169,142
219,502	-0-	-0-	-0-	219,502
-0-	112,735	-0-	-0-	112,735
-0-	-0-	579	-0-	579
-0-	-0-	-0-	11,225	11,225
-0-	-0-	-0-	21,996	21,996
2,976	16,934	134	2,557	81,867
-0-	-0-	-0-	-0-	706,291
222,478	129,669	713	35,778	2,451,633
$(31,952)	$ 54,669	$ 713	$ 8,782	$ 531,860

City of San Buenaventura
SPECIAL REVENUE FUNDS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
Year Ended June 30, 1976

	Gas Tax Fund	Traffic Safety Fund	Community Improvement Fund	Redevelopment Fund
Appropriations revised	$1,382,666	$360,877	$130,000	$1,312,638
Less expenditures:				
Gas tax capital outlay	194,624	-0-	-0-	-0-
Transfer to other funds	104,421	360,877	-0-	-0-
Contribution to other agencies	-0-	-0-	77,865	-0-
Bicentennial activities	-0-	-0-	19,805	-0-
Mission Plaza operating charges	-0-	-0-	-0-	87,303
Mission Plaza improvements	-0-	-0-	-0-	780,686
Historical archaeological preservation	-0-	-0-	-0-	27,134
Recreation activities	-0-	-0-	-0-	-0-
Insurance and bonds	-0-	-0-	-0-	-0-
Parking structure maintenance	-0-	-0-	-0-	-0-
Other	-0-	-0-	12,122	962
Total expenditures	299,045	360,877	109,792	896,085
Unexpended balance	1,083,621	-0-	20,208	416,553
Less encumbrances	27,625	-0-	751	37,340
Unencumbered balance	$1,055,996	$ -0-	$ 19,457	$ 379,213

See notes to financial statements

Recreational Activities Fund	Park and Recreation Tax Fund	Off Highway Fees Fund	Parking Structure Fund	Total All Funds
$254,430	$365,000	$ -0-	$26,996	$3,832,607
-0-	-0-	-0-	-0-	194,624
-0-	-0-	-0-	-0-	465,298
-0-	-0-	-0-	-0-	77,865
-0-	-0-	-0-	-0-	19,805
-0-	-0-	-0-	-0-	87,303
-0-	-0-	-0-	-0-	780,686
-0-	-0-	-0-	-0-	27,134
203,828	-0-	-0-	-0-	203,828
-0-	-0-	-0-	10,279	10,279
-0-	-0-	-0-	13,638	13,638
-0-	-0-	-0-	2,896	15,980
203,828	-0-	-0-	26,813	1,896,440
50,602	365,000	-0-	183	1,936,167
1,303	-0-	-0-	-0-	67,019
$ 49,299	$365,000	$ -0-	$ 183	$1,869,148

City of San Buenaventura
SPECIAL REVENUE FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 1976

	Gas Tax Fund	Traffic Safety Fund	Community Improvement Fund	Redevelopment Fund
Fund balance, beginning	$ 928,361	$ -0-	$ 73,777	$ 1,904
Add revenues in excess of expenditures	295,188	-0-	64,668	37,340
	1,223,549	-0-	138,445	39,244
Deduct encumbrances	27,625	-0-	751	37,340
Fund balance, ending	$1,195,924	$ -0-	$137,694	$ 1,904

See notes to financial statements

Recreational Activities Fund	Park and Recreation Tax Fund	Off Highway Fees Fund	Parking Structure Fund	Total All Funds
$49,616	$308,106	$2,478	$47,940	$1,412,182
18,650	129,669	713	8,965	555,193
68,266	437,775	3,191	56,905	1,967,375
1,303	-0-	-0-	-0-	67,019
$66,963	$437,775	$3,191	$56,905	$1,900,356

City of San Buenaventura
CAPITAL OUTLAY FUND
BALANCE SHEET
June 30, 1976

Assets	
Current assets:	
Cash and investments	$1,012,610
Due from other governmental units	37,376
Total assets, all current	$1,049,986
Liabilities, Reserves and Fund Balance	
Accounts payable, all current	$ 51,560
Reserves:	
Encumbrances	38,796
Senate bill 325	51,508
	90,304
Fund balance	908,122
	$1,049,986

See notes to financial statements

City of San Buenaventura
CAPITAL OUTLAY FUND
STATEMENT OF REVENUE-ESTIMATED AND ACTUAL
Year Ended June 30, 1976

Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
Cigarette taxes	$ 280,000	$283,111	$ 3,111
Interest income	20,000	32,663	12,663
Federal grants	1,168,178	129,369	(1,038,809)
Senate bill 325	100,000	101,265	1,265
State park and recreation bonds	185,000	28,000	(157,000)
Transfer from other funds	390,442	390,442	-0-
Other	27,109	2,504	(24,605)
	$2,170,729	$967,354	$(1,203,375)

See notes to financial statements

City of San Buenaventura
CAPITAL OUTLAY FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND APPROPRIATIONS
Year Ended June 30, 1976

	Appropriations Revised
General Government	
Main garage pit lights	$ 5,042
Oak Street parking lot	6,414
San Miguel Chapel site	62,126
Hoover Hotel acquisition	82,473
Hoover Hotel demolition	15,407
Multi-service center	50,000
Contingencies	145,300
Total general government	366,762
Public Safety	
Aerial ladder truck	16,178
Joint training center-city	108,000
Police facility improvement	30,600
Joint training center-revenue sharing	22,000
Fire rescue boat	49,218
Fire station 5	378,000
Police headquarters	250,000
Automatic control nozzle	13,000
Total public safety	866,996
Public Works	
Interfund transfers	90,000
Street light replacement	507
Hayes storm drain	27,965
Citadel storm drain	9,256
Sunset/Erburu drain	3,950
Raven Avenue undergrounding	7,698
Sanjon barranca improvement	4,986
Telephone/Brookshire storm drain	2,037
Solano storm drain	5,000
Miscellaneous drain improvements	582
Ralston/Harmon crossing	9,000
County square storm drain	150,000
Thompson parking reconstruction	20,000
Banking agricultural land	425,000
District 5 undergrounding	8,498
Greenock Lane improvements	24,042
Center Street storm drain	40,000
Total public works	828,521

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation
$ 5,042	$ -0-	$ -0-
6,414	-0-	-0-
62,125	-0-	1
82,472	-0-	1
14,796	-0-	611
2,111	-0-	47,889
(3,724)	-0-	149,024
169,236	-0-	197,526
16,177	-0-	1
-0-	-0-	108,000
10,791	-0-	19,809
5,400	-0-	16,600
49,218	-0-	-0-
37,063	-0-	340,937
11,707	-0-	238,293
12,000	1,000	-0-
142,356	1,000	723,640
90,000	-0-	-0-
506	-0-	1
2,426	-0-	25,539
9,256	-0-	-0-
-0-	3,940	10
7,698	-0-	-0-
4,986	-0-	-0-
618	-0-	1,419
5,000	-0-	-0-
582	-0-	-0-
4,677	2,523	1,800
12,000	-0-	138,000
-0-	-0-	20,000
-0-	-0-	425,000
8,498	-0-	-0-
20,893	-0-	3,149
29,912	-0-	10,088
197,052	6,463	625,006

City of San Buenaventura
CAPITAL OUTLAY FUND
STATEMENT OF EXPENDITURES, ENCUMBRANCES AND APPROPRIATIONS - Continued
Year Ended June 30, 1976

	Appropriations Revised
Park and Recreation	
Camino Real Park-city	$ 167,500
Camino Real Park-block grant	124,500
Handball court improvements	43,986
Lathe house	2,222
West Park	80,000
Linear park bikeways	57,500
Scenic approaches	25,000
Surfer's Point Park	300,000
Art center	80,000
Parcel nine-Marina Park	430,000
Sabot docks	19,623
Bikeways	100,000
Total park and recreation	1,430,331
	$3,492,610

See notes to financial statements

Expenditures	Encumbrances	Unencumbered Appropriation
$ 2,588	$ -0-	$164,912
5,998	-0-	118,502
9,042	31,333	3,611
2,222	-0-	-0-
-0-	-0-	80,000
-0-	-0-	57,500
9,498	-0-	15,502
-0-	-0-	300,000
-0-	-0-	80,000
7,254	-0-	422,746
19,623	-0-	-0-
49,757	-0-	50,243
105,982	31,333	1,293,016
$614,626	$38,796	$2,839,188

City of San Buenaventura
CAPITAL OUTLAY FUND
STATEMENT OF CHANGES IN FUND BALANCE
Year Ended June 30, 1976

Fund balance, beginning	$645,698
Add revenues in excess of expenditures	352,728
	998,426
Deduct:	
Encumbrances	38,796
Reserve for Senate bill 325	51,508
	90,304
Fund balance, ending	$908,122

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
BALANCE SHEETS
June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
ssets				
Current assets:				
Cash and investments	$ -0-	$ 436,883	$ 46,012	$ 482,895
Accounts receivable, less allowance for doubtful accounts of $21,990, $12,934, and $-0- respectively	18,850	379,958	-0-	398,808
Due from other funds	-0-	10,995	-0-	10,995
Due from other governmental units	5,926	27,934	-0-	33,860
Inventories	-0-	28,676	-0-	28,676
Total current assets	24,776	884,446	46,012	955,234
Cash restricted (Note 2)	329,512	898,553	28,853	1,256,918
Other investments	15,000	5,000	-0-	20,000
Property, plant and equipment (Note 3):				
Land	52,694	165,968	-0-	218,662
Buildings, structures and improvements	448,723	504,599	200,433	1,153,755
Improvements other than buildings	10,464,683	15,072,213	-0-	25,536,896
Operating machinery and equipment	516,353	3,408,123	67,935	3,992,411
Other equipment	7,107	10,827	6,534	24,468
Construction in progress	10,068,502	1,422,923	2,002	11,493,427
	21,558,062	20,584,653	276,904	42,419,619
Less accumulated depreciation	2,631,436	5,111,620	83,080	7,826,136
	18,926,626	15,473,033	193,824	34,593,483

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
BALANCE SHEETS - Continued
June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Assets - continued				
Other assets:				
Water rights	$ -0-	$ 1,221,838	$ -0-	$ 1,221,838
State water project (Note 4)	-0-	5,408,856	-0-	5,408,856
Deferred charges, less amortization of $-0-, $28,799 and $-0- respectively	-0-	73,347	-0-	73,347
	-0-	6,704,041	-0-	6,704,041
	$19,295,914	$23,965,073	$268,689	$43,529,676
Liabilities, Reserves, Contributions and Retained Earnings				
Current liabilities:				
Cash overdraft (Note 2)	$ 363,543	$ -0-	$ -0-	$ 363,543
Accounts payable	21,179	118,842	4,510	144,531
Accrued wages payable	19,484	22,848	10,017	52,349
Due to other funds	-0-	-0-	670	670
	404,206	141,690	15,197	561,093

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
BALANCE SHEETS - Continued
June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Liabilities, Reserves, Contributions and Retained Earnings - continued				
Current liabilities (payable from restricted assets):				
Accounts payable	$ 70,274	$ -0-	$ -0-	$ 70,274
Due to other funds	1,725,000	-0-	-0-	1,725,000
Matured interest payable	46,334	151,667	-0-	198,001
Construction contract retentions	112,000	-0-	-0-	112,000
Current portion of bonds payable (Note 6)	120,000	205,000	-0-	325,000
Current portion of State water project (Note 4)	-0-	253,174	-0-	253,174
Deposits held in trust	-0-	78,236	50	78,286
Advances on construction	-0-	17,203	-0-	17,203
Total current liabilities	2,477,814	846,970	15,247	3,340,031
Long-term liabilities (less current portion) (Notes 4 and 6):				
General obligation bonds	120,000	560,000	-0-	680,000
Revenue bonds	2,235,000	5,790,000	-0-	8,025,000
State water project	-0-	3,760,123	-0-	3,760,123
	2,355,000	10,110,123	-0-	12,465,123

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
BALANCE SHEETS - Continued
June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Liabilities, Reserves, Contributions and Retained Earnings - continued				
Reserves:				
Bond debt service	$ 302,314	$ 803,114	$ -0-	$ 1,105,428
Acquisition and construction	27,198	-0-	-0-	27,198
Improvements	-0-	-0-	28,803	28,803
	329,512	803,114	28,803	1,161,429
Contributions:				
Other governmental units	5,927,301	2,002,574	-0-	7,929,875
Customers and subdividers	395,214	4,100,318	1,081	4,496,613
Other funds	1,148,526	34,529	157,670	1,340,725
	7,471,041	6,137,421	158,751	13,767,213
Retained earnings	6,662,547	6,067,445	65,888	12,795,880
	$19,295,914	$23,965,073	$268,689	$43,529,676

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
STATEMENT OF INCOME (LOSS)
Year Ended June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Operating revenues:				
Sewer rental fees	$1,477,209	$ -0-	$ -0-	$1,477,209
Water sales	-0-	3,326,324	-0-	3,326,324
Golf fees	-0-	-0-	466,995	466,995
Other operating revenue	176,455	138,832	6,472	321,759
	1,653,664	3,465,156	473,467	5,592,287
Less operating expenses before depreciation, amortization and taxes	1,521,684	1,960,518	397,800	3,880,002
	131,980	1,504,638	75,667	1,712,285
Less:				
Depreciation	175,524	407,819	9,731	593,074
Amortization	-0-	4,185	-0-	4,185
Taxes	-0-	29,223	23	29,246
Operating income (loss)	(43,544)	1,063,411	65,913	1,085,780
Add non-operating income:				
Interest	12,937	66,857	2,541	82,335
Salvage sales	2,107	2,421	43	4,571
Power tax revenue	-0-	47,444	-0-	47,444
Miscellaneous	1,457	7,908	750	10,115
	(27,043)	1,188,041	69,247	1,230,245
Less non-operating expenses:				
Interest expense on bonds	135,662	373,138	-0-	508,800
Loss on disposition of property, plant and equipment	-0-	5,183	-0-	5,183
Net income (loss)	$ (162,705)	$ 809,720	$ 69,247	$ 716,262

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
STATEMENT OF OPERATING EXPENSES
Year Ended June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Operating expenses:				
Salaries	$ 457,496	$ 553,167	$222,615	$1,233,278
Employee retirement and insurance	81,038	98,809	40,159	220,006
Memberships and dues	540	1,742	100	2,382
Travel	3,222	1,143	239	4,604
Office expenses	5,729	4,820	5,724	16,273
Uniform services	6,631	1,239	2,847	10,717
Fuel, oil, and lubricants	1,473	183	283	1,939
Minor equipment and small tools	2,688	3,137	2,174	7,999
Special operating supplies	105,090	51,991	2,956	160,037
Repair and maintenance	86,620	59,899	45,042	191,561
Professional and contract services	322,314	657,116	4,101	983,531
Communication expense	7,258	7,367	2,237	16,862
Utility charges	289,562	261,384	12,564	563,510
Equipment rental	39,990	64,374	35,769	140,133
Other leases and rentals	7,663	2,617	-0-	10,280
Insurance and bonds	13,327	22,004	8,222	43,553
Litigation costs	3,027	-0-	-0-	3,027
Administrative charges	85,000	150,000	12,600	247,600
Transfer to other funds	-0-	76,442	-0-	76,442
Bad debt	13	8,713	-0-	8,726
Other	3,003	396	168	3,567
	1,521,684	2,026,543	397,800	3,946,027
Less overhead expenses applied to construction in progress	-0-	66,025	-0-	66,025
	$1,521,684	$1,960,518	$397,800	$3,880,002

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
STATEMENT OF CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Balance, beginning	$6,801,734	$5,361,465	$22,255	$12,185,454
Add:				
Net income	-0-	809,720	69,247	878.967
Decrease in reserve for acquisition and construction	38,352	-0-	-0-	38,352
	38,352	809,720	69,247	917,319
Deduct:				
Net loss	162,705	-0-	-0-	162,705
Increase in reserve for bond debt service	7,535	103,740	-0-	111,275
Increase in reserve for improvements	-0-	-0-	25,614	25,614
Contributions to other funds	7,299	-0-	-0-	7,299
	177,539	103,740	25,614	306,893
Balance, ending	$6,662,547	$6,067,445	$65,888	$12,795,880

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Source of funds:				
Net income (loss)	$(162,705)	$ 809,720	$69,247	$ 716,262
Add items not affecting working capital:				
Depreciation	175,524	407,819	9,731	593,074
Amortization	-0-	4,185	-0-	4,185
Loss on disposition of property, plant and equipment	-0-	5,183	-0-	5,183
Working capital provided by operations	12,819	1,226,907	78,978	1,318,704
Increase in contributions	221,893	461,022	1,081	683,996
Decrease in working capital	131,070	-0-	-0-	131,070
	$ 365,782	$1,687,929	$80,059	$2,133,770
Application of funds:				
Purchase of improvements and equipment	$ 238,483	$ 948,465	$30,260	$1,217,208
Decrease in long-term liabilities	120,000	299,426	-0-	419,426
Increase in state water line project	-0-	272,641	-0-	272,641
Contributions to other funds	7,299	-0-	-0-	7,299
Increase in working capital	-0-	167,397	49,799	217,196
	$ 365,782	$1,687,929	$80,059	$2,133,770

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
STATEMENT OF CHANGES IN
FINANCIAL POSITION - Continued
Year Ended June 30, 1976

	Sewer and Sanitation Fund	Water Fund	Golf Courses Fund	Total All Funds
Summary of net change in working capital:				
Increase (decrease) in current assets:				
Cash and investments	$ -0-	$(187,909)	$13,686	$(174,223)
Accounts receivable	17,962	207,093	(89)	224,966
Due from other funds	-0-	10,995	-0-	10,995
Due from other governmental units	(2,829)	(27,074)	-0-	(29,903)
Inventories	-0-	(4,570)	-0-	(4,570)
Cash restricted	(30,816)	107,719	25,664	102,567
Other investments	15,000	5,000	-0-	20,000
	(683)	111,254	39,261	149,832
Increase (decrease) in current liabilities:				
Cash overdraft	277,194	-0-	-0-	277,194
Accounts payable	(805)	(13,455)	(15,262)	(29,522)
Accrued wages payable	8,901	8,854	4,004	21,759
Due to other funds	425,000	-0-	670	425,670
Notes payable	(60,000)	-0-	-0-	(60,000)
Matured interest payable	(5,086)	(4,265)	-0-	(9,351)
Construction contract retentions	(524,817)	(89,909)	-0-	(614,726)
Current portion of bonds payable	10,000	(45,000)	-0-	(35,000)
Current portion of state water project	-0-	83,653	-0-	83,653
Deposits held in trust	-0-	3,979	50	4,029
	130,387	(56,143)	(10,538)	63,706
Increase (decrease) in working capital	$(131,070)	$ 167,397	$ 49,799	$ 86,126

See notes to financial statements

City of San Buenaventura
ENTERPRISE FUNDS
SCHEDULE OF CHANGES IN ASSETS RESTRICTED FOR BOND DEBT SERVICE
Year Ended June 30, 1976

	Sewer and Sanitation Fund		
	Cash With Fiscal Agent	1958 Bond Debt Service	Total
Cash balance, beginning	$292,779	$ 2,000	$294,779
Cash receipts:			
Transfers from operating cash	189,657	67,000	256,657
Interest on investments	10,718	-0-	10,718
Total cash available	493,154	69,000	562,154
Cash disbursements:			
Principal	50,000	60,000	110,000
Interest	136,840	7,125	143,965
Return to operating cash	5,875	-0-	5,875
Total cash disbursements	192,715	67,125	259,840
Cash balance, ending	$300,439	$ 1,875	$302,314

See notes to financial statements

Water Fund			
Cash With Fiscal Agent	1948 Bond Debt Service	1960 Bond Debt Service	Total
$ 683,184	$ 4,146	$12,044	$ 699,374
540,176	56,679	85,000	681,855
49,288	-0-	-0-	49,288
1,272,648	60,825	97,044	1,430,517
120,000	60,000	70,000	250,000
349,757	825	26,821	377,403
-0-	-0-	-0-	-0-
469,757	60,825	96,821	627,403
$ 802,891	$ -0-	$ 223	$ 803,114

City of San Buenaventura
ENTERPRISE FUNDS
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
Year Ended June 30, 1976

	ASSETS				
	Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976
Sewer and Sanitation Fund					
Land	$ 51,001	$ 1,693	$ -0-	$ -0-	$ 52,694
Buildings, structures and improvements	448,723	-0-	-0-	-0-	448,723
Improvements other than buildings:					
Gravity lines	8,455,591	226,722	-0-	-0-	8,682,313
Force mains	149,032	-0-	-0-	-0-	149,032
Other collecting facility	1,471,625	48,096	-0-	-0-	1,519,721
Treatment underground piping	113,617	-0-	-0-	-0-	113,617
	10,189,865	274,818	-0-	-0-	10,464,683
Operating machinery and equipment:					
Pumping equipment	122,283	2,279	-0-	-0-	124,562
Treatment plant equipment	299,383	-0-	-0-	-0-	299,383
Laboratory equipment	27,977	4,987	-0-	-0-	32,964
Telemetering equipment	28,248	-0-	-0-	-0-	28,248
Communication equipment	8,200	-0-	-0-	-0-	8,200
Tools and shop	19,284	1,013	-0-	-0-	20,297
Other	3,791	6,207	-0-	(7,299)	2,699
	509,166	14,486	-0-	(7,299)	516,353
Other equipment:					
Office furniture and fixtures	4,147	-0-	-0-	-0-	4,147
Office equipment	2,960	-0-	-0-	-0-	2,960
	7,107	-0-	-0-	-0-	7,107
Construction in progress	10,113,717	57,543	102,758	-0-	10,068,502
Total sewer and sanitation fund	$21,319,579	$ 348,540	$102,758	$(7,299)	$21,558,062
Water Fund					
Land	$ 163,494	$ 2,474	$ -0-	$ -0-	$ 165,968
Buildings, structures and improvements	502,318	2,281	-0-	-0-	504,599

See notes to financial statements

ALLOWANCE FOR DEPRECIATION					
Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976	Net Asset Value
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 52,694
112,564	9,072	-0-	-0-	121,636	327,087
1,701,244	113,711	-0-	-0-	1,814,955	6,867,358
27,166	2,197	-0-	-0-	29,363	119,669
383,963	28,683	-0-	-0-	412,646	1,107,075
25,511	1,883	-0-	-0-	27,394	86,223
2,137,884	146,474	-0-	-0-	2,284,358	8,180,325
32,491	5,289	-0-	-0-	37,780	86,782
133,221	9,415	-0-	-0-	142,636	156,747
10,947	1,814	-0-	-0-	12,761	20,203
13,689	1,086	-0-	-0-	14,775	13,473
1,487	755	-0-	-0-	2,242	5,958
9,571	1,059	-0-	-0-	10,630	9,667
46	70	-0-	-0-	116	2,583
201,452	19,488	-0-	-0-	220,940	295,413
3,004	251	-0-	-0-	3,255	892
1,008	239	-0-	-0-	1,247	1,713
4,012	490	-0-	-0-	4,502	2,605
-0-	-0-	-0-	-0-	-0-	10,068,502
$2,455,912	$175,524	$ -0-	$ -0-	$2,631,436	$18,926,626
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 165,968
137,704	10,105	-0-	-0-	$ 147,809	$ 356,790

City of San Buenaventura
ENTERPRISE FUNDS
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - Continued
Year Ended June 30, 1976

	ASSETS				
	Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976
Water Fund - continued					
Improvements other than buildings:					
Land improvements	$ 233,791	$ 1,287	$ -0-	$ -0-	$ 235,078
Impounding dams and reservoirs	116,424	-0-	-0-	-0-	116,424
Intake structures and mains	12,516	-0-	-0-	-0-	12,516
Wells	106,568	-0-	1	-0-	106,567
Collecting reservoirs and intake tanks	3,551	-0-	-0-	-0-	3,551
Purification system distribution reservoirs and tanks	2,055,223	-0-	-0-	-0-	2,055,223
Transmission mains	3,675,838	53,902	-0-	-0-	3,729,740
Distribution mains	6,568,436	449,057	11,558	-0-	7,005,935
Service mains	1,751,955	54,682	-0-	542	1,807,179
	14,524,302	558,928	11,559	542	15,072,213
Operating machinery and equipment:					
Pumping equipment	571,403	39,560	-0-	-0-	610,963
Treatment equipment	978,381	11,251	-0-	-0-	989,632
Meters and measuring devices	253,644	58,967	-0-	3,411	316,022
Fire hydrants	582,972	54,396	-0-	-0-	637,368
Telemetering equipment	364,212	31,571	-0-	-0-	395,783
Communication equipment	5,333	2,641	-0-	-0-	7,974
Tools and shop	69,089	5,739	-0-	-0-	74,828
Other	367,365	8,188	-0-	-0-	375,553
	3,192,399	212,313	-0-	3,411	3,408,123
Other equipment:					
Office furniture and fixtures	7,234	-0-	-0-	-0-	7,234
Office equipment	3,593	-0-	-0-	-0-	3,593
	10,827	-0-	-0-	-0-	10,827
Construction in progress	1,254,407	578,025	409,509	-0-	1,422,923
Total water fund	$19,647,747	$1,354,021	$421,068	$ 3,953	$20,584,653

See notes to financial statements

ALLOWANCE FOR DEPRECIATION					
Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976	Net Asset Value
$ 144,863	$ 4,523	$ -0-	$ -0-	$ 149,386	$ 85,692
95,468	2,328	-0-	-0-	97,796	18,628
8,942	259	-0-	-0-	9,201	3,315
59,393	2,671	1	-0-	62,063	44,504
3,551	-0-	-0-	-0-	3,551	-0-
768,241	46,683	-0-	-0-	814,924	1,240,299
502,804	54,392	-0-	-0-	557,196	3,172,544
1,435,409	116,249	6,375	-0-	1,545,283	5,460,652
813,031	54,640	-0-	-0-	867,671	939,508
3,831,702	281,745	6,376	-0-	4,107,071	10,965,142
254,751	18,616	-0-	-0-	273,367	337,596
53,554	34,305	-0-	-0-	87,859	901,773
52,133	9,158	-0-	-0-	61,291	254,731
155,134	12,659	-0-	-0-	167,793	469,575
51,437	23,466	-0-	-0-	74,903	320,880
413	686	-0-	-0-	1,099	6,875
43,532	3,570	-0-	-0-	47,102	27,726
121,017	13,163	-0-	-0-	134,180	241,373
731,971	115,623	-0-	-0-	847,594	2,560,529
6,318	120	-0-	-0-	6,438	796
2,482	226	-0-	-0-	2,708	885
8,800	346	-0-	-0-	9,146	1,681
-0-	-0-	-0-	-0-	-0-	1,422,923
$4,710,177	$407,819	$6,376	$ -0-	$5,111,620	$15,473,033

City of San Buenaventura
ENTERPRISE FUNDS
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - Continued
Year Ended June 30, 1976

	ASSETS				
	Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976
Golf Courses Fund					
Buildings, structures and improvements	$ 184,609	$ 15,824	$ -0-	$ -0-	$ 200,433
Operating machinery and equipment:					
Mowers, trimmers and edgers	-0-	6,224	-0-	26,808	33,032
Tools and shop	-0-	-0-	-0-	3,740	3,740
Other maintenance equipment	53,080	8,150	-0-	(30,067)	31,163
	53,080	14,374	-0-	481	67,935
Other equipment:					
Office furniture and fixtures	402	-0-	-0-	519	921
Office equipment	2,008	5,330	1,725	-0-	5,613
	2,410	5,330	1,725	519	6,534
Construction in progress	6,360	8,362	12,720	-0-	2,002
Total golf courses fund	$ 246,459	$ 43,890	$ 14,445	$ 1,000	$ 276,904
Total all funds	$41,213,785	$1,746,451	$538,271	$(2,346)	$42,419,619

See notes to financial statements

ALLOWANCE FOR DEPRECIATION					
Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976	Net Asset Value
$ 43,760	$ 4,651	$ -0-	$ -0-	$ 48,411	$ 152,022
-0-	2,719	-0-	14,901	17,620	15,412
-0-	302	-0-	2,006	2,308	1,432
28,151	1,812	-0-	(16,045)	13,918	17,245
28,151	4,833	-0-	862	33,846	34,089
308	52	-0-	138	498	423
945	195	815	-0-	325	5,288
1,253	247	815	138	823	5,711
-0-	-0-	-0-	-0-	-0-	2,002
$ 73,164	$ 9,731	$ 815	$ 1,000	$ 83,080	$ 193,824
$7,239,253	$593,074	$7,191	$ 1,000	$7,826,136	$34,593,483

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
BALANCE SHEETS
June 30, 1976

	Equipment Services Fund	Office Services Fund	Data Processing Fund	Total All Funds
Assets				
Current assets:				
Cash and investments	$ 325,363	$14,175	$ -0-	$ 339,538
Accounts receivable, less allowance for doubtful accounts of $1,000, $-0- and $-0- respectively	1,348	-0-	-0-	1,348
Due from other governmental units	18,892	25	-0-	18,917
Total current assets	345,603	14,200	-0-	359,803
Property, plant and equipment (Note 7):				
Operating machinery and equipment	1,644,694	61,029	200,075	1,905,798
Other equipment	4,904	3,577	5,702	14,183
	1,649,598	64,606	205,777	1,919,981
Less accumulated depreciation	772,786	30,239	53,368	856,393
	876,812	34,367	152,409	1,063,588
	$1,222,415	$48,567	$152,409	$1,423,391

See notes to financial statements

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
BALANCE SHEETS - Continued
June 30, 1976

	Equipment Services Fund	Office Services Fund	Data Processing Fund	Total All Funds
iabilities, Contributions and Retained Earnings				
Current liabilities:				
Accounts payable	$ 15,369	$ 1,334	$ 552	$ 17,255
Accrued wages payable	6,096	1,526	3,399	11,021
Current portion of contracts payable (Note 7)	-0-	4,933	-0-	4,933
Total current liabilities	21,465	7,793	3,951	33,209
Contributions from other funds	916,530	165	135,978	1,052,673
Retained earnings	284,420	40,609	12,480	337,509
	$1,222,415	$48,567	$152,409	$1,423,391

See notes to financial statements

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
STATEMENT OF OPERATIONS
Year Ended June 30, 1976

	Equipment Services Fund	Office Services Fund	Data Processing Fund	Total All Funds
Billings to departments and outside agencies	$709,454	$139,081	$128,586	$ 977,121
Less operating costs:				
Salaries	157,041	36,819	89,289	283,149
Employee retirement and insurance	27,087	5,711	11,134	43,932
Office expense	2,201	28,325	1,297	31,823
Uniform services	1,136	-0-	-0-	1,136
Repair and maintenance	171,894	3,604	333	175,831
Utility charges	1,784	-0-	-0-	1,784
Special operating supplies	8,863	16,308	14,034	39,205
Leases and rentals	172	22,594	17,831	40,597
Professional and contract services	1,301	1,842	5,244	8,387
Travel	904	1,773	1,031	3,708
Fuel, oil, and lubricants	178,215	-0-	-0-	178,215
Minor equipment and small tools	902	-0-	-0-	902
Administrative charges	30,000	-0-	-0-	30,000
Depreciation	164,436	4,900	22,302	191,638
Insurance and bonds	1,046	195	328	1,569
Bad debt expense	2,200	-0-	-0-	2,200
Loss on sale of equipment	1,359	18	-0-	1,377
	750,541	122,089	162,823	1,035,453
Add other revenues:				
Interest income	17,414	279	795	18,488
Gain on sale of equipment	-0-	-0-	7,955	7,955
Salvage sales	393	-0-	-0-	393
Other	3,551	-0-	-0-	3,551
	21,358	279	8,750	30,387
Revenues in excess of expenditures (expenditures in excess of revenues)	$(19,729)	$ 17,271	$(25,487)	$ (27,945)

See notes to financial statements

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
STATEMENT OF CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1976

	Equipment Services Fund	Office Services Fund	Data Processing Fund	Total All Funds
Balance, beginning	$243,340	$23,338	$37,967	$304,645
Add:				
Revenues in excess of expenditures	-0-	17,271	-0-	17,271
Decrease in reserve for asset acquisition	234,288	-0-	-0-	234,288
	234,288	17,271	-0-	251,559
Deduct:				
Expenditures in excess of revenues	19,729	-0-	25,487	45,216
Contributions to other funds	173,479	-0-	-0-	173,479
	193,208	-0-	25,487	218,695
Balance, ending	$284,420	$40,609	$12,480	$337,509

See notes to financial statements

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
Year Ended June 30, 1976

	ASSETS				
	Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976
Equipment Services Fund					
Operating machinery and equipment:					
Automobiles - passenger	$ 174,368	$ 21,544	$ 7,370	$ (4,514)	$ 184,028
Automobiles - police	80,694	5,513	18,161	4,453	72,499
Trucks 1/2-3/4 ton	166,960	5,786	-0-	61	172,807
Trucks 1 ton and above	533,141	132,241	5,776	(273,581)	386,025
Buses	-0-	-0-	-0-	16,018	16,018
Scooters - 3 wheel	34,977	2,660	-0-	-0-	37,637
Motorcycles	11,623	-0-	-0-	-0-	11,623
Trailers	104,673	-0-	-0-	3,345	108,018
Street sweepers	90,947	-0-	-0-	-0-	90,947
Tractors	66,967	-0-	-0-	-0-	66,967
Excavating and grading equipment	213,507	-0-	-0-	-0-	213,507
Pumps, compressors, and generators	125,805	8,989	-0-	1,900	136,694
Tools and shop	53,175	6,995	-0-	-0-	60,170
Other	88,535	219	-0-	(1,000)	87,754
	1,745,372	183,947	31,307	(253,318)	1,644,694
Other equipment:					
Office furniture and fixtures	3,259	123	66	-0-	3,316
Office equipment	1,588	-0-	-0-	-0-	1,588
	4,847	123	66	-0-	4,904
Total equipment services fund	$1,750,219	$184,070	$31,373	$(253,318)	$1,649,598
Office Services Fund					
Operating machinery and equipment:					
Printing equipment	$ -0-	$ -0-	$ -0-	$ 43,663	$ 43,663
Mailing equipment	-0-	-0-	-0-	15,833	15,833
Other	54,345	-0-	-0-	(52,812)	1,533
	54,345	-0-	-0-	6,684	61,029

See notes to financial statements

ALLOWANCE FOR DEPRECIATION					
Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976	Net Asset Value
$ 67,709	$ 29,109	$ 2,624	$ (558)	$ 93,636	$ 90,392
25,292	29,435	13,532	557	41,752	30,747
67,444	17,985	-0-	1	85,430	87,377
239,331	23,922	3,776	(100,102)	159,375	226,650
-0-	681	-0-	-0-	681	15,337
11,860	7,124	-0-	-0-	18,984	18,653
7,505	2,038	-0-	-0-	9,543	2,080
29,050	6,048	-0-	-0-	35,098	72,920
27,060	15,041	-0-	-0-	42,101	48,846
19,466	6,372	-0-	-0-	25,838	41,129
126,306	9,104	-0-	-0-	135,410	78,097
55,536	6,058	-0-	1,431	63,025	73,669
13,947	3,911	-0-	-0-	17,858	42,312
35,746	7,213	-0-	(1,000)	41,959	45,795
726,252	164,041	19,932	(99,671)	770,690	874,004
823	258	56	-0-	1,025	2,291
934	137	-0-	-0-	1,071	517
1,757	395	56	-0-	2,096	2,808
$728,009	$164,436	$19,988	$ (99,671)	$772,786	$ 876,812
$ -0-	$ 3,339	$ -0-	$ 16,893	$ 20,232	$ 23,431
-0-	1,181	-0-	6,332	7,513	8,320
23,140	152	-0-	(22,753)	539	994
23,140	4,672	-0-	472	28,284	32,745

City of San Buenaventura
INTRAGOVERNMENTAL SERVICE FUNDS
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - Continued
Year Ended June 30, 1976

	ASSETS				
	Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976
Office Services Fund - continued					
Other equipment:					
Office furniture and fixtures	$ 1,765	$ -0-	$ 13	$ 345	$ 2,097
Office equipment	7,648	158	20	(6,306)	1,480
	9,413	158	33	(5,961)	3,577
Total office services fund	$ 63,758	$ 158	$ 33	$ 723	$ 64,606
Data Processing Fund					
Operating machinery and equipment:					
Electronic data processing equipment	$ 95,298	$ 15,590	$19,458	$ 108,645	$ 200,075
Other equipment:					
Office furniture and fixtures	3,352	704	-0-	493	4,549
Office equipment	-0-	-0-	-0-	1,153	1,153
	3,352	704	-0-	1,646	5,702
Total data processing fund	$ 98,650	$ 16,294	$19,458	$ 110,291	$ 205,777
Total all funds	$1,912,627	$200,522	$50,864	$(142,304)	$1,919,981

See notes to financial statements

ALLOWANCE FOR DEPRECIATION					
Balance July 1, 1975	Additions	Deletions	Transfers	Balance June 30, 1976	Net Asset Value
$ 665	$ 132	$ 6	$ 180	$ 971	$ 1,126
991	96	9	(94)	984	496
1,656	228	15	86	1,955	1,622
$ 24,796	$ 4,900	$ 15	$ 558	$ 30,239	$ 34,367
$ 37,476	$ 21,997	$6,972	$ (580)	$ 51,921	$ 148,154
562	190	-0-	(71)	681	3,868
-0-	115	-0-	651	766	387
562	305	-0-	580	1,447	4,255
$ 38,038	$ 22,302	$ 6,972	$ -0-	$ 53,368	$ 152,409
$790,843	$191,638	$26,975	$(99,113)	$856,393	$1,063,588

City of San Buenaventura
TRUST AND AGENCY FUNDS
BALANCE SHEETS
June 30, 1976

	Trust and Agency Fund
Assets	
Current assets:	
Accounts receivable	$ 448
Due from other governmental units	36,430
Total current assets	36,878
Cash and investments restricted (Note 2)	347,269
	$384,147
Liabilities and Fund Balance	
Current liabilities:	
Cash overdraft (Note 2)	$ -0-
Accounts payable	5,013
Accrued wages payable	7,215
Accrued retirement deductions	22,392
Other accrued payroll deductions	15,057
Due to federal government	45,305
Due to state government	10,645
Due to county government	1,276
Deposits held in trust:	
Street and tract improvements	183,934
Parking district 3 bonds	2,626
Park and recreation projects	10,269
Public safety projects	1,755
Cash in lieu of bonds	13,374
Senate bill 325 trust	39,570
Bicentennial special collection trust	2,955
Environmental impact report deposits	5,705
Other customer deposits	17,056
Total current liabilities	384,147
Fund balance	-0-
	$384,147

See notes to financial statements

Revenue Sharing Fund	Housing and Community Development Act of 1974 Fund	Worker's Compensation Self-Insurance Fund	Total All Funds
$ -0-	$ -0-	$ -0-	$ 448
155,202	1,636	-0-	193,268
155,202	1,636	-0-	193,716
945,709	-0-	252,328	1,545,306
$1,100,911	$1,636	$252,328	$1,739,022
$ -0-	$ 901	$ -0-	$ 901
27,736	735	2,742	36,226
-0-	-0-	-0-	7,215
-0-	-0-	-0-	22,392
-0-	-0-	-0-	15,057
-0-	-0-	-0-	45,305
-0-	-0-	-0-	10,645
-0-	-0-	-0-	1,276
-0-	-0-	-0-	183,934
-0-	-0-	-0-	2,626
-0-	-0-	-0-	10,269
-0-	-0-	-0-	1,755
-0-	-0-	-0-	13,374
-0-	-0-	-0-	39,570
-0-	-0-	-0-	2,955
-0-	-0-	-0-	5,705
-0-	-0-	-0-	17,056
27,736	1,636	2,742	416,261
1,073,175	-0-	249,586	1,322,761
$1,100,911	$1,636	$252,328	$1,739,022

City of San Buenaventura
WORKER'S COMPENSATION SELF-INSURANCE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1976

Cash balance, beginning	$ -0-
Receipts:	
General fund contributions	232,243
Enterprise funds contributions	49,929
Intragovernmental service funds contributions	6,397
Special revenue funds contributions	576
Comprehensive employment training act contributions	2,690
Interest income	6,150
Total cash available	297,985
Disbursements:	
Lost wages claims paid	9,728
Medical claims paid	12,524
Administrative services	23,405
Cash balance, ending	$252,328

See notes to financial statements

City of San Buenaventura
SPECIAL ASSESSMENT FUNDS
BALANCE SHEETS
June 30, 1976

	Parking District Assessment Fund	Street Light Assessment Fund
Assets		
Current assets:		
Cash and investments	$5,604	$68,163
Special assessments receivable	-0-	-0-
Due from other governmental units	-0-	-0-
Total current assets	5,604	68,163
Deferred special assessments receivable	-0-	-0-
	$5,604	$68,163
Liabilities, Reserves and Fund Balance		
Current liabilities:		
Accounts payable	$ 25	$ -0-
Due to other funds	-0-	-0-
Matured interest payable	-0-	-0-
Current portion of bonds payable (Note 6)	-0-	-0-
Total current liabilities	25	-0-
Long-term bonds payable (less current portion) (Note 6)	-0-	-0-
Prepaid bond interest and penalties	-0-	-0-
Reserves:		
Acquisition and construction	-0-	-0-
Penalties and interest	-0-	-0-
	-0-	-0-
Fund balance (deficit)	5,579	68,163
	$5,604	$68,163

See notes to financial statements

Portobello Assessment Fund	Ondulando Assessment Fund	Pierpont Assessment Fund	Downtown Assessment Fund	Victoria Assessment Fund	Total All Funds
$ 280	$ 67,896	$ 145,147	$ 369	$2,149,035	$2,436,494
-0-	36,638	136,433	-0-	6,836	179,907
-0-	-0-	-0-	-0-	311,816	311,816
280	104,534	281,580	369	2,467,687	2,928,217
-0-	323,132	1,411,629	-0-	2,155,000	3,889,761
$ 280	$427,666	$1,693,209	$ 369	$4,622,687	$6,817,978
$ -0-	$ -0-	$ -0-	$-0-	$1,035,151	$1,035,176
27,500	-0-	-0-	700	-0-	28,200
-0-	-0-	4,312	-0-	-0-	4,312
-0-	30,000	109,240	-0-	-0-	139,240
27,500	30,000	113,552	700	1,035,151	1,206,928
-0-	362,000	1,527,869	-0-	2,161,837	4,051,706
-0-	2,210	1,840	-0-	-0-	4,050
-0-	20,562	-0-	-0-	-0-	20,562
-0-	421	1,626	-0-	-0-	2,047
-0-	20,983	1,626	-0-	-0-	22,609
(27,220)	12,473	48,322	(331)	1,425,699	1,532,685
$ 280	$427,666	$1,693,209	$ 369	$4,622,687	$6,817,978

City of San Buenaventura
SPECIAL ASSESSMENT FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1976

	Parking District Assessment Fund	Street Light Assessment Fund
Cash balance, beginning	$(2,001)	$107,106
Receipts:		
Current special assessments	8,968	267,430
Delinquent special assessments	103	9,635
Deferred special assessments	-0-	-0-
Interest income	147	2,216
Governmental unit's share of cost	-0-	-0-
Proceeds from sale of bonds	-0-	-0-
Leases and rentals	980	-0-
Transfers from other funds	11,475	-0-
Prepaid interest and penalties	-0-	-0-
Other	-0-	-0-
Total cash available	19,672	386,387
Disbursements:		
Minor equipment and small tools	-0-	-0-
Special operating supplies	-0-	-0-
Repair and maintenance	-0-	-0-
Professional and contract services	1,900	316
Utility charges	5,305	317,908
Leases and rentals	3,744	-0-
Taxes	3,119	-0-
Insurance and bonds	-0-	-0-
Refund interest savings on called bonds	-0-	-0-
Interest on bonds	-0-	-0-
Bonds redeemed	-0-	-0-
Capital outlay-construction	-0-	-0-
Transfer to other funds	-0-	-0-
Cash balance, ending	$ 5,604	$ 68,163

See notes to financial statements

Portobello Assessment Fund	Ondulando Assessment Fund	Pierpont Assessment Fund	Downtown Assessment Fund	Victoria Assessment Fund	Total All Funds
$(12,832)	$ 79,930	$128,733	$ 4,869	$ 22,195	$ 328,000
13,597	50,592	195,497	9,215	564,385	1,109,684
1,384	3,349	8,677	-0-	-0-	23,148
-0-	5,858	4,413	-0-	-0-	10,271
206	-0-	-0-	247	29,066	31,882
5,800	-0-	-0-	-0-	24,564	30,364
-0-	-0-	-0-	-0-	2,161,837	2,161,837
-0-	-0-	-0-	-0-	-0-	980
10,000	-0-	4,915	-0-	140,000	166,390
-0-	2,210	1,819	-0-	-0-	4,029
-0-	-0-	-0-	-0-	883	883
18,155	141,939	344,054	14,331	2,942,930	3,867,468
60	-0-	-0-	-0-	-0-	60
629	-0-	-0-	-0-	-0-	629
-0-	-0-	-0-	212	-0-	212
2,767	-0-	-0-	-0-	-0-	4,983
-0-	-0-	-0-	-0-	-0-	323,213
1,391	-0-	-0-	-0-	-0-	5,135
-0-	-0-	-0-	-0-	-0-	3,119
528	-0-	-0-	-0-	-0-	528
-0-	5,974	-0-	-0-	-0-	5,974
-0-	25,069	97,430	-0-	-0-	122,499
-0-	43,000	101,477	-0-	-0-	144,477
-0-	-0-	-0-	-0-	793,895	793,895
12,500	-0-	-0-	13,750	-0-	26,250
$ 280	$ 67,896	$145,147	$ 369	$2,149,035	$2,436,494

City of San Buenaventura
SPECIAL ASSESSMENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year Ended June 30, 1976

	Parking District Assessment Fund	Street Light Assessment Fund
Fund balance (deficit), beginning:		
As previously reported	$(2,026)	$107,106
Prior period adjustment (Note 9)	-0-	-0-
As restated	(2,026)	107,106
Add:		
Special assessment revenue	9,071	277,065
Other revenue	980	-0-
Interest earnings in excess of interest expense	147	2,216
Governmental unit's share of costs	-0-	-0-
Transfer from other funds	11,475	-0-
Special assessments authorized	-0-	-0-
	21,673	279,281
Deduct:		
Expenditures	14,068	318,224
Interest expense in excess of interest earnings	-0-	-0-
	14,068	318,224
Fund balance (deficit), ending	$ 5,579	$ 68,163

See notes to financial statements

Portobello Assessment Fund	Ondulando Assessment Fund	Pierpont Assessment Fund	Downtown Assessment Fund	Victoria Assessment Fund	Total All Funds
$(49,181)	$24,375	$97,196	$(12,072)	$ 22,195	$ 187,593
-0-	(10,494)	(44,176)	-0-	-0-	(54,670)
(49,181)	13,881	53,020	(12,072)	22,195	132,923
14,981	-0-	-0-	11,706	564,385	877,208
-0-	-0-	-0-	-0-	883	1,863
206	-0-	-0-	247	29,066	31,882
-0-	-0-	-0-	-0-	336,380	336,380
10,000	-0-	-0-	-0-	140,000	161,475
-0-	-0-	-0-	-0-	2,161,837	2,161,837
25,187	-0-	-0-	11,953	3,232,551	3,570,645
3,226	15	-0-	212	1,829,047	2,164,792
-0-	1,393	4,698	-0-	-0-	6,091
3,226	1,408	4,698	212	1,829,047	2,170,883
$(27,220)	$12,473	$48,322	$ (331)	$1,425,699	$1,532,685

City of San Buenaventura
STATEMENT OF GENERAL FIXED ASSETS
June 30, 1976

General Fixed Assets	
Land	$ 1,908,694
Buildings, structures and improvements	7,694,369
Machinery and equipment:	
Trucks	273,581
Trailers	63,238
Power operated maintenance equipment	91,296
Firearms	19,022
Communication equipment	170,735
Audio-visual equipment	31,817
Tools and shop	28,925
Other	209,266
	887,880
Other equipment:	
Office furniture and fixtures	129,473
Office equipment	164,006
	293,479
Construction in progress	112,412
Total general fixed assets	10,896,834
Deferred charges	1,203,853
	$12,100,687
Investment in General Fixed Assets	
General fund revenues	$ 969,445
Capital outlay fund revenues	4,964,761
Federal grants	2,199,835
State grants	28,910
Special revenue funds revenues	2,568
Contributions from intragovernmental service funds	273,581
Contributions from the redevelopment agency	3,661,587
	$12,100,687

See notes to financial statements

City of San Buenaventura
SCHEDULE OF GENERAL FIXED ASSETS-BY FUNCTION
June 30, 1976

Function	Land	Buildings, Structures and Improvements
Legislative	$ -0-	$ -0-
Executive	-0-	-0-
Management services	-0-	-0-
Community development	-0-	-0-
Public safety	-0-	431,682
Public works	-0-	-0-
Park and recreation	-0-	327,413
General government	1,908,694	6,935,274
Total fixed assets allocated to functions	$1,908,694	$7,694,369
Construction in progress		
Total general fixed assets		

See notes to financial statements

Machinery and Equipment	Other Equipment	Total
$ 23,264	$ 6,746	$ 30,010
4,706	25,488	30,194
822	92,064	92,886
4,844	25,617	30,461
758,160	75,351	1,265,193
16,886	45,530	62,416
79,198	10,184	416,795
-0-	12,499	8,856,467
$887,880	$293,479	10,784,422
		112,412
		$10,896,834

City of San Buenaventura
STATEMENT OF CHANGES IN GENERAL
FIXED ASSETS-BY FUNCTION
Year Ended June 30, 1976

Function	General Fixed Assets July 1, 1975	Additions
Legislative	$ 29,427	$ 583
Executive	28,379	2,006
Management services	88,948	6,297
Community development	27,461	4,655
Public safety	705,675	332,825
Public works	58,548	3,868
Park and recreation	407,145	27,063
General government	8,621,361	344,334
Construction in progress	86,286	112,412
Total general fixed assets	$10,053,230	$834,043

See notes to financial statements

Deletions	Transfers	General Fixed Assets June 30, 1976
$ -0-	$ -0-	$ 30,010
363	172	30,194
400	(1,959)	92,886
1,151	(504)	30,461
46,888	273,581	1,265,193
-0-	-0-	62,416
-0-	(17,413)	416,795
1	(109,227)	8,856,467
86,286	-0-	112,412
$135,089	$ 144,650	$10,896,834

City of San Buenaventura
STATEMENT OF CHANGES IN GENERAL
FIXED ASSETS-BY SOURCE
Year Ended June 30, 1976

	Land	Buildings, Structures and Improvements
General fixed assets balance, beginning	$1,783,394	$7,475,406
Add:		
Expenditures from capital outlay fund revenues	117,391	49,520
Expenditures from federal grants	-0-	-0-
Expenditures from state grants	-0-	-0-
Expenditures from general fund revenues	5,071	-0-
Expenditures from special revenue funds revenues	-0-	-0-
Expenditures from redevelopment agency	2,839	215,800
Total additions	125,301	265,320
Delete:		
Fixed assets sold or traded	1	46,357
Fixed assets worn-out and written off	-0-	-0-
Capital outlay fund projects of prior years completed	-0-	-0-
Total deletions	1	46,357
Transfers	-0-	-0-
General fixed assets balance, ending	$1,908,694	$7,694,369

See notes to financial statements

achinery and quipment	Other Equipment	Construction in Progress	Total
$443,130	$265,014	$ 86,286	$10,053,230
126,308	1,224	3,244	297,687
-0-	-0-	81,168	81,168
910	-0-	28,000	28,910
172,666	27,334	-0-	205,071
2,568	-0-	-0-	2,568
-0-	-0-	-0-	218,639
302,452	28,558	112,412	834,043
-0-	-0-	-0-	46,358
1,125	1,320	-0-	2,445
-0-	-0-	86,286	86,286
1,125	1,320	86,286	135,089
143,423	1,227	-0-	144,650
$887,880	$293,479	$112,412	$10,896,834

City of San Buenaventura
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1976

Amount to be Provided for the Payment of General Long-Term Debt	
Parking structure lease	$3,027,439
Aerial ladder fire truck	64,708
	$3,092,147
General Long-Term Debt Payable	
Contracts payable (including interest of $1,313,412)	$3,092,147
	$3,092,147

See notes to financial statements

City of San Buenaventura
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 1976

1. Summary of significant accounting policies:

a. Method of accounting:

The Enterprise, Trust and Agency, Capital Outlay and Intragovernmental Service Funds are maintained on the accrual basis of accounting. The General, Special Revenue and Special Assessment Funds are maintained on a modified accrual basis. The modified accrual basis of accounting recognizes expenditures on an accrual basis, but revenues are recognized when received, except for material revenues determined to be both measurable and attainable. (See Note 9).

b. Investments:

Investments are stated at cost, which approximates market value at the balance sheet date. The investment in SCAT is carried at cost plus the City's equity in undistributed earnings since acquisition.

c. Inventories:

Inventories held by the Enterprise Funds are priced at cost. Inventories shown in the General Fund consist of expendable supplies held for consumption. The amount, therefore, has been recorded for information purposes only as an asset, offset by a reserve in an equal amount. The cost value of such inventory has been recorded as an expenditure at the time individual inventory items were purchased.

1. Summary of significant accounting policies (continued):

d. Property, plant, equipment and depreciation:

Property, plant and equipment are stated at estimated cost values through March 1974. Additions to the property, plant and equipment subsequent to March 1974 are stated at cost. Depreciation is being provided principally on the straight-line method over the estimated useful lives of the assets.

The City expenses streets, roads, bridges and the repairs thereto as incurred.

e. Deferred charges and amortization:

Bond financing charges have been deferred and are being amortized over the life of the respective bonds.

f. Water rights:

The water rights are recorded at approximately $1,500 per miners inch determined by appraisal in 1940. These assets are not being amortized since in the opinion of Management they have continuing value.

2. Cash restricted and cash overdraft:

Restricted cash are funds held with the fiscal agent for the redemption of bond debt, acquisition and construction, and deposits held in trust.

2. Cash restricted and cash overdraft (continued):

The Sewer and Sanitation Fund has a cash overdraft. This is due to price increases in the current year not offset by sufficient rate increases. The rates have been increased effective August 1976.

The Redevelopment Fund has a cash overdraft due to the receivables from the Redevelopment Agency. It is anticipated that this condition will continue until the redevelopment project is completed.

The Housing and Community Development Act of 1974 Fund also has a cash overdraft. This is due to the fact that grant revenue installments should only be requested for amounts greater than $10,000.

3. Construction in progress:

Principally, projects under construction are funded under Federal and State Grants. Included in construction in progress at June 30, 1976 is $10,065,304 for the Sanitation Expansion Project. This project is estimated to be 99 percent complete at June 30, 1976.

Grant reimbursements of $5,926,000 have been received through June 30, 1976. An additional amount of approximately $2,000,000 is expected to be received upon completion of this project. The City recognizes income from this grant at the time of receipt.

4. State water project:

The City has entered into an agreement for the allocation of water from the State's Water Plan. The City is obligated to pay approximately $250,000 a year through the fiscal year ending June 30, 2035 for reimbursement of the initial capital costs of the project.

5. South Coast Area Transit District (SCAT):

SCAT is operated and financed by the City of Port Hueneme, the City of Ojai, the City of Oxnard, the City of Santa Paula and the City of San Buenaventura. The five cities have entered into an agreement whereby a member of each City's Council will form the board of directors that will operate SCAT. The City's share of the net income is included in the General Fund's Statement of Revenue-Estimated and Actual as investment income.

6. Long-term liabilities:

General Obligation Bonds:

The annual debt service for the 1958 Sewer Bonds, as well as the 1948 and 1960 Water System General Obligation Bonds, is being met by operating revenues of the two funds. However, due to the nature of these issues, the City as a whole, would become liable should revenues in either fund not be sufficient to meet these obligations.

6. Long-term liabilities (continued):

Revenue Bonds:

The annual debt service on the 1969, 1970A and 1970B Water System Revenue Bonds and 1971A and 1971B Sewer Revenue Bonds is to be met by operating revenues.

Special Assessment Bonds:

Debt service for the 1969 Ondulando Sewer Assessment Improvement District Bonds, the 1970 Pierpont Improvement District Bonds, and the 1976 Victoria/Telephone Improvement District Bonds, is met by a special assessment levied on the property within these Special Districts. (See Combined Schedule of Bonds and Contracts Payable for detailed listing of bonds, interest rates and maturity dates.)

7. Contracts payable:

At June 30, 1976 the City was obligated under contracts for asset acquisitions. These contracts have been recorded as assets with the related liability. (See Combined Schedule of Bonds and Contracts Payable for detailed listing.) However, the State of California requires that all reports filed with the State Controller reflect leases under the operating method. This difference will cause an amount to be shown as lease expense for State reporting purposes, while the statement herein reflects these contracts as an asset and a related liability.

8. Commitments and contingencies:

The City has entered into two major long-term contracts during the fiscal year 1975-76. The Water Fund is building a power reservoir booster pump station costing approximately $440,000 of which $144,000 will be paid from Block Grants. The construction is expected to be completed in March 1977. Also, the Victoria Assessment Fund has entered into a $5,360,000 contract to widen and improve Victoria Avenue of which $1,050,000 has been paid or accrued at June 30, 1976. The project is expected to be completed in December 1977 and will be funded by several methods, including special assessments and federal assistance.

There are a number of lawsuits presently pending against the City. While the outcome of these lawsuits is not determinable, in the opinion of the City Attorney, recovery from the City, if any, would not have a material effect on the financial condition of the City.

9. Change in accounting method:

A statement of position issued by the American Institute of Certified Public Accountants modified the industry audit guide entitled "Audits of State and Local Governmental Units" on July 31, 1975. The statement of position, as it relates to the Trust and Agency Funds, requires that the final installment of the revenue sharing entitlements received in July be accrued as revenue at June 30th.

9. Change in accounting method (continued):

In addition, in the Special Assessment Funds interest income on assessments receivable and interest expense on offsetting bonds payable are to be accrued as of the payment date. The fund balances for 1976 have been adjusted for the effect of applying retroactively the new method of accounting. The effect of the accounting change on income in 1975 is immaterial.

10. Pension plan:

The City participates in the State of California Public Employee's Retirement System. The City's obligation totaling $1,027,625 in 1975-76 is reflected in the non-departmental section of each fund. Employee contributions, totaling $566,502, were expended through the Trust and Agency Fund.

The City also contributed to other industry or statewide pension plans. The City does not administer any of the plans to which it contributes, nor does it have any control function. The past service costs are included in the City's yearly obligation.

STATISTICAL TABLES (unaudited)

Table I
City of San Buenaventura
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	General Government	Gas Tax	Water	Sanitation
1967	$ 4,384,562	$260,520	$1,036,007	$ 301,274
1968	4,106,456	498,859	1,014,066	307,516
1969	5,312,100	564,387	3,402,992	285,662
1970	5,397,446	228,267	1,563,846	906,620
1971	8,288,381	381,052	2,442,498	1,351,861
1972	8,639,500	122,599	3,069,777	3,357,541
1973	8,764,610	184,992	5,017,172	5,161,672
1974	10,984,674	269,279	2,656,700	3,433,331
1975	10,601,820	374,589	2,094,633	3,629,390
1976	13,475,159	308,383	3,139,319	1,718,253

Transit	Golf	Debt Service	Total
$128,529	$ -0-	$ 286,353	$ 6,397,245
165,417	-0-	278,310	6,370,624
141,438	-0-	269,913	9,976,492
150,490	-0-	428,159	8,674,828
351,387	-0-	373,356	13,188,535
196,963	-0-	961,205	16,347,585
269,052	-0-	1,078,154	20,475,652
152,483	-0-	1,156,892	18,653,359
-0-	384,564	1,141,863	18,226,859
-0-	436,733	1,074,309	20,152,156

Table II
City of San Buenaventura
GENERAL REVENUES BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Taxes	Licenses and Permits	Fines and Forfeits	Use Of Money And Property
1967	$3,160,140	$ 58,115	$ 75,424	$ 171,962
1968	3,418,009	66,160	92,120	171,777
1969	3,640,231	84,956	113,145	227,850
1970	3,900,320	90,120	160,185	302,080
1971	4,434,592	115,358	254,185	674,474
1972	5,176,956	149,127	262,637	523,583
1973	5,856,348	226,067	290,892	675,357
1974	6,195,782	200,130	255,633	1,284,388
1975	7,022,892	175,478	336,639	823,715
1976	7,918,845	218,277	388,809	644,439

ntergovernmental Revenue	Charges for Services	Special Assessments	Other Revenues	Total
$ 666,507	$1,846,669	$ 142,592	$ 4,144	$ 6,125,553
880,214	2,035,277	159,316	7,254	6,830,127
982,563	2,151,831	130,692	11,489	7,342,757
1,197,720	2,706,757	167,658	12,605	8,537,445
1,648,930	3,443,020	246,206	500,362	11,317,127
4,476,423	4,016,986	471,018	290,896	15,367,626
7,965,984	4,780,884	518,833	70,489	20,384,854
3,641,392	4,331,000	425,644	43,424	16,377,393
3,008,636	4,563,111	547,559	111,580	16,589,610
2,940,079	6,744,324	1,135,088	272,962	20,262,823

Table III
City of San Buenaventura
TAX REVENUE BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Total Taxes	General Property Taxes	General Sales Taxes	Utility Taxes
1967	$3,160,140	$1,741,602	$1,208,110	$ -0-
1968	3,418,009	1,892,398	1,302,185	-0-
1969	3,640,231	1,925,076	1,450,366	-0-
1970	3,900,320	1,961,270	1,665,380	-0-
1971	4,434,592	2,143,761	1,545,100	421,770
1972	5,176,956	2,387,276	1,741,537	622,712
1973	5,856,348	2,557,911	2,031,958	662,510
1974	6,195,782	2,512,863	2,270,206	792,419
1975	7,022,892	2,795,907	2,550,330	967,006
1976	7,918,845	3,074,715	2,925,254	1,079,599

Franchise Taxes	Business License Taxes	Real Property Transfer Taxes	Community Improvement Taxes	Park And Recreation Taxes
$ 74,091	$101,789	$ -0-	$ 34,548	$ -0-
78,937	101,690	5,366	37,433	-0-
84,033	104,607	21,597	54,552	-0-
92,478	105,901	18,243	57,048	-0-
98,860	151,316	23,236	50,549	-0-
109,726	227,208	33,356	55,141	-0-
125,964	249,494	42,126	61,890	124,495
149,903	272,529	31,280	92,487	74,095
172,734	276,270	44,072	141,533	75,040
200,198	295,070	62,132	169,142	112,735

Table IV
City of San Buenaventura
PROPERTY TAX LEVIES AND COLLECTIONS
Last Eight Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
1969	$1,906,440	$1,838,067	96
1970	1,935,892	1,869,796	97
1971	2,130,436	2,078,943	98
1972	2,373,422	2,325,685	98
1973	2,551,008	2,483,160	97
1974	2,513,850	2,452,194	98
1975	2,818,335	2,739,620	97
1976	3,021,395	3,000,455	99

Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as Percent of Current Levy
$ 87,009	$ 1,925,076	101	$ 68,373	4
91,474	1,961,270	101	66,096	3
64,818	2,143,761	101	51,493	2
61,591	2,387,276	101	47,737	2
74,751	2,557,911	100	67,848	3
60,669	2,512,863	99	61,656	2
56,287	2,795,907	99	78,715	3
74,260	3,074,715	102	20,940	1

Table V
City of San Buenaventura
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Real Property Assessed Value	Real Property Estimated Actual Value	Personal Property Assessed Value	Personal Property Estimated Actual Value	Total Tangible Assessed Value
1967	$ 98,676,120	$390,028,113	$14,237,970	$51,256,965	$112,914,09
1968	101,499,061	401,811,113	15,741,442	57,662,065	117,240,50
1969	104,393,761	413,576,751	15,553,701	58,601,761	119,947,46
1970	108,825,308	432,336,752	23,188,299	88,822,716	132,013,60
1971	120,969,198	481,408,952	17,315,354	66,906,961	138,284,55
1972	134,454,219	536,520,111	18,404,856	72,375,510	152,859,07
1973	146,705,798	586,823,192	17,719,051	70,876,204	164,424,84
1974	158,652,742	634,610,968	17,059,617	68,238,468	175,712,35
1975	180,024,345	720,097,380	19,601,308	78,405,232	199,625,65
1976	197,297,566	789,190,264	20,732,419	82,929,676	218,029,98

Total Tangible Estimated Actual Value	*Exemptions Assessed Value	*Exemptions Estimated Actual Value	Total Net Assessed Value	Total Net Estimated Actual Value	Ratio of Total Gross Assessed to Total Estimated Actual Value
$441,285,078	$(4,796,800)	$(19,187,200)	$108,117,290	$422,097,878	.25588
459,473,178	(4,623,476)	(18,493,904)	112,617,027	440,979,274	.25516
472,178,512	(4,405,631)	(17,622,524)	115,541,831	454,555,988	.25403
521,159,468	(11,072,325)	(44,289,300)	120,941,282	476,870,168	.25331
548,315,913	(12,964,232)	(51,856,928)	125,320,320	496,458,985	.25220
608,895,621	(13,618,944)	(54,475,638)	139,240,131	554,419,983	.25104
657,699,396	(14,399,877)	(57,599,508)	150,024,972	600,099,888	.25000
702,849,436	(29,079,150)	(116,316,600)	146,633,209	586,532,836	.25000
798,502,612	(30,863,090)	(123,452,360)	168,762,563	675,050,252	.25000
872,119,940	(33,798,592)	(135,194,368)	184,231,393	736,925,572	.25000

* Various County Exemptions
Business Inventory
Homeowners
Redevelopment Agency Tax Increments

Table VI
City of San Buenaventura
PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS
Last Eight Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	General Tax Rates						Tax Rates Cr Land and Improvements Only
	City	County	Schools	Port District	Other	Total	Other
1969	.016500	.018000	.046400	.003500	.004500	.088900	.000800
1970	.017000	.019064	.046580	.004200	.004658	.091502	.001589
1971	.017000	.023551	.049467	.004200	.005408	.099626	.001601
1972	.017050	.024887	.051973	.004200	.004788	.102898	.001503
1973	.017000	.024386	.055312	.004200	.004882	.105780	.002612
1974	.017000	.024091	.055911	.004200	.004894	.106096	.003111
1975	.016700	.024939	.053063	.002864	.005017	.102583	.002767
1976	.016400	.027993	.053506	.002996	.022595	.123490	.002485

Tax Levies

	City	County	Schools	Port District	Other	Total
1969	$1,906,440	$2,072,000	$5,346,111	$401,978	$ 781,744	$10,508,27
1970	1,935,892	2,165,889	5,307,319	470,652	911,178	10,790,9
1971	2,130,436	2,900,751	6,154,289	524,510	1,077,229	12,787,2
1972	2,373,422	3,448,642	7,195,610	582,991	1,119,454	14,720,1
1973	2,551,008	3,664,575	8,262,985	628,024	1,347,049	16,453,6
1974	2,513,850	3,565,904	8,270,825	619,091	1,439,893	16,409,5
1975	2,818,335	4,219,482	9,043,528	501,987	1,640,261	18,223,5
1976	3,021,395	5,174,761	9,983,464	555,051	1,819,578	20,554,2

Note:

Tax rate limit, $1.7221 per $100 assessed valuation; source-State of California Assembly Bill 2008.
Scope of tax rate limit excludes debt service.
Due date for current taxes:
  Secured - November 1 and February 1
  Unsecured - March 1
Date taxes become delinquent:
  Secured - December 10 and April 10
  Unsecured - August 31
Penalties for deliquency - six percent penalty plus one percent per month plus three dol
Discount: None
Procedure for enforcing collections of delinquent taxes: Sale of property for taxes aft a delinquent period of five years.
Collecting Unit: County of Ventura: Basis: 100 percent of tax levy

Table VII
City of San Buenaventura
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Population	Assessed Value	Gross Bonded Debt
1967	46,280*	$108,117,290	$2,525,000
1968	50,698****	112,617,027	2,330,000
1969	55,490*	115,541,831	2,140,000
1970	57,964***	120,941,282	1,950,000
1971	60,300**	133,780,629	1,760,000
1972	62,400**	148,089,022	1,570,000
1973	64,500**	159,044,592	1,380,000
1974	64,500**	169,343,190	1,190,000
1975	62,938****	193,294,911	1,000,000
1976	65,178**	210,139,231	810,000

* County of Ventura Planning Department - (April 1967 and 1969).
** State Department of Finance - (April 1971, 1972, March 1973, January 1974 and January 1976).
*** Federal Census - (April 1970).
**** Special Census - (April 1968 and January 1975).

Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
$201,962	$2,323,038	.02149	50.20
179,444	2,150,556	.01910	42.42
159,304	1,980,696	.01714	35.69
160,604	1,789,396	.01480	30.87
160,944	1,599,056	.01195	26.52
173,993	1,396,007	.00943	22.37
183,915	1,196,085	.00752	18.54
187,015	1,002,985	.00592	15.55
18,190	981,810	.00508	15.60
2,098	807,902	.00384	12.40

Table VIII
City of San Buenaventura
COMPUTATION OF LEGAL DEBT MARGIN
End of Fiscal Year June 30, 1976
(Unaudited)

Assessed value		$210,139,231
Debt limit 15 percent of assessed value		31,520,885
Amount of debt applicable to debt limit:		
Total bonded debt	$13,220,946	
Other debts	1,789,641	
	15,010,587	
Less:		
Assets in debt service funds	1,306,963	
Other deductions allowed by law:		
Revenue bonds	7,116,670	
Special assessment bonds	3,989,411	
Joint powers agreement	1,720,000	
Lease purchase agreement	69,641	
	14,202,685	
Total amount of debt applicable to debt limit		807,902
Legal debt margin		$30,712,983

Table IX
City of San Buenaventura
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO GENERAL EXPENDITURES
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended 6/30	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service To General Expenditures
1967	$195,000	$90,480	$285,480	$ 6,397,245	.0446
1968	195,000	84,405	279,405	6,370,624	.0439
1969	190,000	78,330	268,330	9,976,492	.0269
1970	190,000	72,180	262,180	8,674,828	.0302
1971	190,000	65,955	255,955	13,188,535	.0194
1972	190,000	59,730	249,730	16,347,585	.0153
1973	190,000	53,505	243,505	20,475,652	.0119
1974	190,000	47,280	237,280	18,653,359	.0127
1975	190,000	40,537	230,537	18,226,859	.0126
1976	190,000	35,348	225,348	20,152,156	.0112

Table X
City of San Buenaventura
SCHEDULE OF REVENUE BOND COVERAGE
Last Seven Fiscal Years*
(Unaudited)

Fiscal Year Ended 6/30	Gross Revenue	Expense	Net Revenue Available for Debt Service
1970	$1,942,580	$1,157,302	$ 785,278
1971	2,711,154	1,548,025	1,163,129
1972	3,494,396	1,808,283	1,686,113
1973	3,492,007	2,051,384	1,440,623
1974	3,737,569	2,497,101	1,240,468
1975	3,778,411	3,121,769	656,642
1976	4,731,647	3,482,202	1,249,445

*The first revenue bonds for the City were issued in February 1969, with debt service requirements beginning in the fiscal year 1969-1970.

Debt Service Requirements			
Principal	Interest	Total	Coverage
$ 30,000	$135,633	$165,633	4.741
35,000	178,650	213,650	5.444
85,000	278,883	363,883	4.634
145,000	517,898	662,898	2.173
150,000	508,148	658,148	1.885
165,000	497,697	662,697	0.991
170,000	486,598	656,598	1.903

Table XI
City of San Buenaventura
DEBT SERVICE REQUIREMENTS TO MATURITY-GENERAL OBLIGATION BONDS
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Principal	Interest	Total Requirement
1977	$130,000	$ 30,007	$160,007
1978	130,000	24,780	154,780
1979	130,000	20,055	150,055
1980	70,000	16,380	86,380
1981	70,000	13,650	83,650
1982	70,000	10,920	80,920
1983	70,000	8,190	78,190
1984	70,000	5,460	75,460
1985	70,000	2,730	72,730
Total	$810,000	$132,172	$942,172

Table XII
City of San Buenaventura
DEBT SERVICE REQUIREMENTS TO MATURITY-REVENUE BONDS
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1977	$ 195,000	$ -0-	$ 474,622	$ 669,622
1978	200,000	-0-	461,473	661,473
1979	210,000	-0-	447,797	657,797
1980	230,000	-0-	433,930	663,930
1981	240,000	-0-	419,090	659,090
1982	255,000	-0-	403,170	658,170
1983	275,000	-0-	386,358	661,358
1984	285,000	-0-	368,760	653,760
1985	305,000	2,625	350,565	658,190
1986	320,000	3,600	330,760	654,360
1987	340,000	3,400	310,237	653,637
1988	360,000	3,187	289,348	652,535
1989	385,000	3,750	268,550	657,300
1990	410,000	4,650	246,460	661,110
1991	435,000	4,088	222,927	662,015
1992	335,000	3,675	202,098	540,773
1993	360,000	5,100	184,325	549,425
1994	380,000	4,425	164,832	549,257
1995	395,000	3,600	144,265	542,865
1996	425,000	2,825	122,750	550,575

Table XII
City of San Buenaventura
DEBT SERVICE REQUIREMENTS TO MATURITY - REVENUE BONDS - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1997	$ 370,000	$ 2,062	$ 99,758	$ 471,820
1998	265,000	1,450	82,720	349,170
1999	285,000	863	68,305	354,168
2000	300,000	1,500	52,800	354,300
2001	320,000	800	36,300	357,100
2002	340,000	-0-	18,700	358,700
Total	$8,220,000	$51,600	$6,590,900	$14,862,500

Table XIII
City of San Buenaventura
DEBT SERVICE REQUIREMENTS TO
MATURITY - SPECIAL ASSESSMENT BONDS
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Principal	Interest	Total Requirements
1977	$ 139,242	$ 208,121	$ 347,363
1978	149,600	237,526	387,126
1979	190,763	227,379	418,142
1980	195,763	215,852	411,615
1981	214,763	203,608	418,371
1982	226,763	190,452	417,215
1983	250,763	175,931	426,694
1984	260,763	160,529	421,292
1985	280,763	144,284	425,047
1986	299,763	126,868	426,631
1987	267,000	109,843	376,843
1988	70,000	99,733	169,733
1989	75,000	95,495	170,495
1990	75,000	91,201	166,201
1991	85,000	86,580	171,580
1992	90,000	81,505	171,505
1993	95,000	76,092	171,092
1994	100,000	70,340	170,340
1995	110,000	64,145	174,145

Table XIII
City of San Buenaventura
DEBT SERVICE REQUIREMENTS TO
MATURITY - SPECIAL ASSESSMENT BONDS - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Principal	Interest	Total Requirements
1996	$ 115,000	$ 57,450	$ 172,450
1997	125,000	50,250	175,250
1998	135,000	42,450	177,450
1999	145,000	34,050	179,050
2000	155,000	25,050	180,050
2001	165,000	15,450	180,450
2002	175,000	5,250	180,250
Total	$4,190,946	$2,895,434	$7,086,380

Table XIV
City of San Buenaventura
OTHER DEBTS - LONG-TERM LEASE AGREEMENTS
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	*4 Years **11/20/72 Print Shop Equipment	*7 Years **12/15/72 ***Fire Truck	*99 Years **1/1/73 ***Land Parking Structure Parking Authority	Total Other Debts
1977	$4,933	$16,177	$ 143,585	$ 164,695
1978	-0-	16,177	145,663	161,840
1979	-0-	16,177	147,408	163,585
1980	-0-	16,177	143,977	160,154
1981	-0-	-0-	145,373	145,373
1982	-0-	-0-	141,592	141,592
1983	-0-	-0-	143,037	143,037
1984	-0-	-0-	144,545	144,545
1985	-0-	-0-	145,705	145,705
1986	-0-	-0-	146,510	146,510
1987	-0-	-0-	146,986	146,986
1988	-0-	-0-	142,288	142,288
1989	-0-	-0-	142,427	142,427
1990	-0-	-0-	142,240	142,240
1991	-0-	-0-	141,723	141,723
1992	-0-	-0-	145,710	145,710
1993	-0-	-0-	144,200	144,200

* = Life
** = Acquisition Date
*** = Interest Included

Table XIV
City of San Buenaventura
OTHER DEBTS - LONG-TERM LEASE AGREEMENTS - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	*4 Years **11/20/72 Print Shop Equipment	*7 Years **12/15/72 ***Fire Truck	*99 Years **1/1/73 ***Land Parking Structure Parking Authority	Total Other Debts
1994	-0-	-0-	142,390	142,390
1995	-0-	-0-	140,280	140,280
1996	-0-	-0-	147,563	147,563
1997	-0-	-0-	144,237	144,237
Total	$4,933	$64,708	$3,027,439	$3,097,080

* = Life
** = Acquisition Date
*** = Interest Included

Table XV
City of San Buenaventura
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
AND OTHER DEBTS - LONG-TERM LEASE AGREEMENTS
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Annual Principal and Interest Requirements				
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Other Debts	Total
1977	$160,007	$ 669,622	$ 347,363	$ 164,695	$ 1,341,687
1978	154,780	661,473	387,126	161,840	1,365,219
1979	150,055	657,797	418,142	163,585	1,389,579
1980	86,380	663,930	411,615	160,154	1,322,079
1981	83,650	659,090	418,371	145,373	1,306,484
1982	80,920	658,170	417,215	141,592	1,297,897
1983	78,190	661,358	426,694	143,037	1,309,279
1984	75,460	653,760	421,292	144,545	1,295,057
1985	72,730	658,190	425,047	145,705	1,301,672
1986	-0-	654,360	426,631	146,510	1,227,501
1987	-0-	653,637	376,843	146,986	1,177,466
1988	-0-	652,535	169,733	142,288	964,556
1989	-0-	657,300	170,495	142,427	970,222
1990	-0-	661,110	166,201	142,240	969,551
1991	-0-	662,015	171,580	141,723	975,318
1992	-0-	540,773	171,505	145,710	857,988
1933	-0-	549,425	171,092	144,200	864,717
1994	-0-	549,257	170,340	142,390	861,987

Table XV
City of San Buenaventura
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY AND
OTHER DEBTS - LONG-TERM LEASE AGREEMENTS - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Fiscal Year Ended 6/30	Annual Principal and Interest Requirements				
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Other Debts	Total
1995	$ -0-	$ 542,865	$ 174,145	$ 140,280	$ 857,290
1996	-0-	550,575	172,450	147,563	870,588
1997	-0-	471,820	175,250	144,237	791,307
1998	-0-	349,170	177,450	-0-	526,620
1999	-0-	354,168	179,050	-0-	533,218
2000	-0-	354,300	180,050	-0-	534,350
2001	-0-	357,100	180,450	-0-	537,550
2002	-0-	358,700	180,250	-0-	538,950
Total	$942,172	$14,862,500	$7,086,380	$3,097,080	$25,988,132

Table XVI
City of San Buenaventura
SCHEDULE OF INSURANCE IN FORCE
End of Fiscal Year June 30, 1976
(Unaudited)

Type of Coverage and Name of Company	Policy Number	Policy Period From	To
Public Entity Comprehensive Liability Reserve Insurance Company	XGA 01 60 67	7/01/74 -	7/01
Comprehensive Auto Liability Agricultural Insurance Company	4GA 37 72 92	7/01/75 -	7/01

Detail of Coverage	Co-Insurance	Liability Limits	Annual Premium
iability other than auto			
Personal injury and property damage liability combined single limit			
Any one occurrence		$ 300,000	$
Aggregate annually		300,000	
Coverage includes:			
Premises liability			
Manufacturing and contractors			
Products complete operation			
Broad contractual			
Broad form property damage, fire, legal liability			
Parking Authority is named as additional insured			62,410
utos-owned and non-owned			
Combined single limit for bodily injury and property damage			
Any one occurrence		500,000	
Aggregate annually		500,000	
$50 deductible comprehensive and $1,000 deductible collision on 72 Crown and 71 International fire trucks only.			
Fire, theft and combined additional coverage on all other vehicles			
Garage keepers legal liability for perils of fire, explosion, theft of entire vehicle, riot, $25 deductible vandalism, and $250 deductible collision			40,259

Table XVI
City of San Buenaventura
SCHEDULE OF INSURANCE IN FORCE - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Type of Coverage and Name of Company	Policy Number	Policy Period From	Policy Period To
Special California Public Entity Difference in Condition Covenant Mutual Insurance Company	GLA 198 36 86	7/01/75	7/01/7
Umbrella Liability The Central National Insurance Company	CNU 12 34 06	7/01/75	7/01/7
Excess Liability Transport Indemnity Company Producer: Aetna-Cravens, Dargan and Company	TEL 900083	12/23/75	7/01/76

Detail of Coverage	Co-Insurance	Liability Limits	Annual Premium
To pay on behalf of the insured, the difference between:			
Coverage C-bodily and personal injury liability			
Coverage D-property damage liability			
Coverage E-errors or omission and liability			
Coverages provided by Reserve Insurance Company			
Coverage includes:			
Each occurrence/coverage C and D		$ 50,000	$
Aggregate annually		50,000	
Each occurrence/coverage E		50,000	
Aggregate annually/coverage E		150,000	8,737
Excess personal injury and property damage, the limit shown including coverage provided by Reserve Insurance Company for other than auto liability, Agricultural Insurance Company for auto liability, self-insurance condemnation, United States Fire Insurance Company on protection and indemnity and Aetna Insurance Company on boat liability			
Each occurrence		6,000,000	
Aggregate annually		6,000,000	22,500
Liability			
Each occurrence		4,000,000	
Aggregate annually		4,000,000	
Excess to Central National Insurance Company to a limit of		10,000,000	Prorated 3,751

Table XVI
City of San Buenaventura
SCHEDULE OF INSURANCE IN FORCE - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Type of Coverage and Name of Company	Policy Number	Policy Perio From	To
Money and Securities Lumbermens Mutual Casualty Company	3F 16 16 99	7/01/73 -	7/01
Fire St. Paul Fire and Marina Insurance Company	159 JB 0309	5/15/76 -	5/15
Valuable Papers and Records American Motorists Insurance Company	4BM 56 00 92	7/01/75 -	7/01
Faithful Performance Bond American Motorists Insurance Company	OSM 16 12 79	7/01/73 -	7/01
Faithful Performance Blanket Bond Lumbermens Mutual Casualty Company	3S 16 16 98	7/01/73 -	7/01

Detail of Coverage	Co-Insurance	Liability Limits	Annual Premium
road form			
Loss inside the premises		$ 35,000	$
Loss outside the premises		100,000	
Loss night depository		100,000	
Loss depositories forgery		100,000	1,095
ive dwellings-special form			
Arroyo Verde Park-caretaker house		21,000	
Ventura Municipal Golf-caretaker house		21,000	
Olivas Park-caretaker house		12,500	
6279 Telegraph Road-rental		25,000	
6279 Telegraph Road-rental		7,500	353
ll risk coverage no deductible			
501 Poli		20,000	
Eastside sanitation plant		5,000	
336 Sanjon Road		5,000	
632 E. Main Street		5,000	
Locations not owned or leased		5,000	139
reasurer/Director of Management Services			
Public official bond on behalf of Charles L. Cunningham		100,000	400
overage of			
All employees and Planning Commission members are bonded except treasurer		25,000	
Excess:			
City Manager		100,000	
Budget Officer		75,000	788

Table XVI
City of San Buenaventura
SCHEDULE OF INSURANCE IN FORCE - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Type of Coverage and Name of Company	Policy Number	Policy Period From	To
Air Travel St. Paul Fire and Marina Insurance Company	BAT 861J 1293	7/10/75 -	7/10/
Boiler and Machinery Zunich Insurance Company	12 23 444	7/01/73 -	7/01/7
Contractors Type Equipment Floater Fireman's Fund American Insurance Company	MSF234 22 67	7/01/73 -	7/01/7
Office Contents Floater Fireman's Fund American Insurance Company	MSF234 22 70	7/01/73 -	7/01/7
Fire American Motorist Insurance Company	5WT 03 6176	12/01/75-	12/01/78

Detail of Coverage	Co-Insurance	Liability Limits	Annual Premium
Accidental death and dismemberment			
In the aggregate		$ 1,000,000	$
Each person		100,000	
City Manager, and Council Members under age 70 for air, land, and water travel.			
All other full-time employees under age 70, air travel only.			150
Broad coverage			
Blanket all boilers, fired water heaters, electric steam generators, metal unfired pressure vessels containing air, steam or water anywhere in Ventura County limit per accident		500,000	595
Coverage			
Scheduled contractor equipment over $3,000 in actual cash value, $1,000 deductible	100%	228,690	573
Coverage			
$100 deductible blanket coverage at any location in the City of San Buenaventura			
So Called "All Risk" coverage excluding earthquake, flood, etc.	90%	401,725	884
Coverage			
Parking Structure including fire, extended coverage, vandalism, malicious mischief and earthquake.			
Earthquake deductible 5%, all other perils deductible $100			
Buildings		1,801,500	
Rental values	80%	72,500	6,924

Table XVI
City of San Buenaventura
SCHEDULE OF INSURANCE IN FORCE - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Type of Coverage and Name of Company	Policy Number	Policy Period From	To
Watercraft Liability Aetna Insurance Company	SB 6288880Y	7/01/75 -	7/01/
Blanket Fire, Buildings and Equipment Aetna Casualty and Surety Insurance Company	83 FP 114982	7/01/75 -	7/01/
Fine Arts Floater Aetna Casualty and Surety Insurance Company	83IMPS681818	7/01/75 -	7/01/
Excess Accidental United Pacific Insurance Company	RFL 3765	5/01/75 Continuous	

Detail of Coverage	Co-Insurance	Liability Limits	Annual Premium
Property damage and bodily injury liability 8-Sabot 8 foot boats 1-Omega 14 foot boat 1-outboard 14 foot chase boat 1-Sears aluminum row boat 1-Glaspar 12-1/2 foot outboard boat		$ 300,000	$ 330
Fire Extended coverage, vandalism and malicious mischief	90%	11,864,601	13,763
Adobe contents and exhibition building		26,270	400
Bodily injury and life insurance for: Parks and recreation youth activities, City's portion only		1,500	302

Table XVII
City of San Buenaventura
SALARIES AND SURETY BOND OF PRINCIPAL OFFICIALS
End of Fiscal Year June 30, 1976
(Unaudited)

Name	Title of Official
Eugene C. Kountz	Mayor
Patricia C. Ellison	Deputy Mayor
Harriet F. Kosmo	Councilwoman
Joseph Garrett	Councilman
John A. McWherter	Councilman
Richard E. Bozung	Councilman
Ira E. Laufer	Councilman
George T. Berg	Planning Commissioner
Mae Canaga	Planning Commissioner
Donald A. Villeneuve	Planning Commissioner
Susan R. Weiner	Planning Commissioner
R. Dennis Orrock	Planning Commissioner
Eugene I. Hammond	Planning Commissioner
Joseph L. White	Planning Commissioner
Edward E. McCombs	City Manager
Donald S. Greenberg	City Attorney

Salary	Amount of Surety Bond
$ 4,200 Per annum	$ 25,000
3,000 Per annum	25,000
3,000 Per annum	25,000
3,000 Per annum	25,000
3,000 Per annum	25,000
3,000 Per annum	25,000
3,000 Per annum	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
25 Per meeting not to exceed $50 per mo.	25,000
41,640 Per annum	125,000
28,800 Per annum	25,000

Table XVII
City of San Buenaventura
SALARIES AND SURETY BOND
OF PRINCIPAL OFFICIALS - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Name	Title of Official
Charles R. Cate	Assistant City Manager
Charles L. Cunningham	Director of Management Services
Roger J. Barry	Director of Community Development
Shelley F. Jones	Director of Public Works
Richard O. Baugh	Police Chief
Dean G. Schultz	Fire Chief
Robert Taylor	Director of Parks and Recreation
Barbara J. Kam	City Clerk

Salary		Amount of Surety Bond
From	To	
$21,600	$30,600	$ 25,000
21,600	30,600	125,000
21,600	30,600	25,000
21,600	30,600	25,000
21,600	30,600	25,000
21,600	30,600	25,000
21,600	30,600	25,000
9,000	13,000	25,000

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA
End of Fiscal Year June 30, 1976
(Unaudited)

Date of incorporation:
Incorporated as town, "act of legislation" March 10, 1866
Recognized as city by election December 4, 1905
Certified January 5, 1906

Date first charter adopted:
Election of freeholders October 13, 1931
Adoption by election January 7, 1932
Approved by legislature January 26, 1933

Date present charter adopted:
By election November 6, 1973
Approved by legislature January 17, 1974

Form of government: Council-Manager

Area - by ten year periods for last forty years:

Fiscal Year Ended 6/30	Square Miles	Acres
1935	4.608	2,948.840
1945	4.678	2,993.800
1955	6.498	4,158.467
1965	13.802	8,833.106
1975	*31.269	20,012.482

*Includes 14.541 of water

Miles of streets and alleys: 4.373

Miles of sewer: 450 to 500

Building permits last ten years:

Fiscal Year Ended 6/30	Number of Permits	Value of Buildings
1967	1,119	$10,340,102
1968	1,380	9,971,451
1969	1,455	14,207,219
1970	1,094	14,779,510
1971	1,223	18,149,249
1972	1,557	25,220,832
1973	1,769	39,161,106
1974	1,668	29,795,340
1975	1,399	18,434,014
1976	1,779	39,549,685

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Public safety:
  Fire protection
    Number of stations - 04
    Number of employees - 66 sworn, 02 other
  Police protection
    Number of employees - 88 sworn, 22 other
    Number of law violations - 4,370
    Jail facilities and population - -0-
    Vehicular units - 44

Park and recreation:

Description	Number	Acres
Parks - including beaches	24	275.25
Playgrounds	24	156.50
Golf courses	2	271.45
Athletic fields	3	50.20
Softball lighted fields	3	-
Baseball diamonds - youth	5	-
Baseball diamonds lighted - regulation	1	-
Family picnic units	67	-

Enterprise funds:
  Number of users or consumers

	Water	Sewer
Within the city	18,226	17,746
Outside the city	2,948	-0-
	21,174	17,746

  Data on use or consumption in billion gallons per year

	Water	Sewer
Within the city	7.660	2.523
Outside the city	1.572	-0-
	9.232	2.523

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Enterprise funds - continued:

Plant capacity in billion gallons per year
Water - 7.5
Sewer - 51.1

Data on water distribution mains

332.58 miles of pipe ranging in sizes as follows

Main Sizes - Inches	Linear Feet
1	1,804
1.5	1,484
2	16,977
2.5	1,500
3	15,251
4	180,126
5	6,185
6	632,221
8	318,567
10	67,517
12	222,648
14	36,556
16	28,530
18	52,200
20	10,600
21	1,700
24	117,164
26	300
30	36,418
36	8,313
	1,756,061

Data on water storm drain lines

1.44 miles of pipe ranging in sizes as follows

Line Sizes - Inches	Linear Feet
8	145
10	900
12	66
14	470
15	210

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Enterprise funds - continued:

Data on water storm drain lines - continued

Line Sizes - Inches	Linear Feet
16	50
18	445
21	278
24	295
27	675
33	200
36	454
42	380
45	1,019
48	2,021
	7,608

Data on fire hydrants

Within the city -	1,995
Outside the city -	227
	2,222

Data on gate valves

Within the city -	4,277
Outside the City -	536
	4,813

Data on six concrete reservoirs

Name	Capacity in Gallons	Age-Years and Comments
Kingston	11,000,000	43
Power	17,000,000	43
Hall Canyon	8,500,000	8
Grant Park	9,000,000	43 - kept at one-third capacity
Seaward plant	36,656	Used in treatment process only
Avenue plant	1,363,767	Used in treatment process only

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Enterprise funds - continued:

Data on twenty nine steel tanks

Name	Capacity in Gallons	Age-Years
Sexton	5,000,000	13
Willis	1,000,000	13
Foothill - 2	1,500,000	13
Golf course	160,000	13
Seaward plant - 7	828,334	23
Mariano - 2	650,000	23
View Park - 2	160,000	13
McElrae Heights - 2	160,000	23
Hall Canyon - 2	500,000	23
Valley Vista - 3	240,000	11
Montalvo	300,000	18
Nob Hill	300,000	13
Ondulando	400,000	13
Kimball	1,000,000	11
Corbett	1,500,000	9
Grant Park	8,000	13

Some of the reservoirs and tanks listed are for in-plant operation. Th
total available storage for domestic water is 59,206,334 gallons.

Number of street lights:	
Maintained by Southern California Edison Company	5,025
Maintained by the City of San Buenaventura	375
	5,400

Number of employees:	
Full-time	513
Part-time	213
Police cadets	3
	729

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Population:

Census population count for the last three United States censuses

1970	1960	1950
55,797	29,114	16,534

Age distribution of population last three United States censuses

Age	1970 Number	1970 Percent	1960 Number	1960 Percent	1950 Number	1950 Percent
0 to 1	920	1.65	531	1.82	293	1.77
1 and 2	1,781	3.19	1,108	3.81	558	3.38
3 and 4	1,893	3.39	1,126	3.87	553	3.35
5 to 6	993	1.78	559	1.92	237	1.43
6 to 7	1,067	1.91	615	2.11	239	1.45
7 to 10	3,293	5.90	1,685	5.79	678	4.10
10 to 14	4,462	8.00	2,298	7.89	784	4.74
14 to 15	1,126	2.02	434	1.49	172	1.04
15 to 16	1,131	2.03	423	1.45	179	1.08
16 and 17	2,222	3.98	900	3.09	389	2.35
18 and 19	1,834	3.29	642	2.20	448	2.71
20 to 24	4,090	7.33	1,306	4.49	1,082	6.54
24 to 29	4,006	7.18	1,549	5.32	1,307	7.90
29 to 34	3,329	5.97	2,159	7.42	1,224	7.40
34 to 39	3,153	5.65	2,317	7.96	1,333	8.06
39 to 44	3,670	6.58	2,089	7.18	1,387	8.39
44 to 49	3,729	6.68	2,017	6.93	1,342	8.12
49 to 54	3,090	5.54	1,779	6.11	1,198	7.25
54 to 59	2,496	4.47	1,526	5.24	914	5.53
59 to 64	2,110	3.78	1,251	4.30	756	4.57
65 to 69	1,837	3.29	1,020	3.50	593	3.59
70 to 74	1,444	2.59	811	2.79	397	2.40
74 to 85	1,711	3.07	804	2.76	402	2.43
85 and over	410	0.73	165	0.56	69	0.42

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Population - continued:

Census population count California State Department of Finance special census

1975
62,938

Age distribution of population California State Department of Finance special census

Age	1975 Number	Percent
0 thru 4	4,162	6.61
5 thru 9	4,807	7.64
10 thru 14	5,922	9.41
15 thru 19	5,825	9.26
20 thru 24	4,968	7.89
25 thru 29	5,353	8.51
30 thru 34	4,561	7.25
35 thru 39	3,482	5.53
40 thru 44	3,607	5.73
45 thru 49	3,752	5.96
50 thru 54	3,916	6.22
55 thru 59	3,116	4.95
60 thru 64	2,576	4.09
65 thru 69	2,620	4.16
70 thru 74	1,794	2.85
75 thru 79	1,252	1.99
80 thru 84	743	1.18
85 and over	482	0.77

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Population - continued:

Family income level of population last three United States censuses

Income Range From	To	1970 Number	1970 Percent	1960 Number	1960 Percent	1950 Number	1950 Percent
All families		15,008		7,902		4,865	
$ -0-	$ 1,000	236	1.57	189	2.39	215	4.42
1,000	1,999	191	1.27	282	3.57	375	7.71
2,000	2,999	486	3.25	350	4.43	600	12.33
3,000	3,999	495	3.30	449	5.68	860	17.68
4,000	4,999	569	3.79	531	6.72	915	18.81
5,000	5,999	652	4.35	801	10.13	670	13.77
6,000	6,999	634	4.22	997	12.62	325	6.68
7,000	7,999	754	5.02	904	11.44		
8,000	8,999	896	5.97	776	9.82		
9,000	9,999	892	5.94	573	7.25	*415	8.53
10,000	14,000	4,537	30.23	1,522	19.26		
15,000	24,000	3,752	25.00	375	4.75		
25,000	and over	914	6.09	153	1.94	**320	6.58
Income not reported		-0-	-0-	-0-	-0-	170	3.49

*range from $7,000 to $9,999
**range from $10,000 to $14,999

Median income	$11,552	$7,990	$4,292

Table XVIII
City of San Buenaventura
MISCELLANEOUS STATISTICAL DATA - Continued
End of Fiscal Year June 30, 1976
(Unaudited)

Population - continued:

Family income level of population California State Department of Finance special census

Income Range From	Income Range To	1975 Number	1975 Percent
All families		13,677	
$ -0-	$ 4,000	1,724	12.60
4,000	6,000	1,200	8.77
6,000	8,000	1,149	8.40
8,000	10,000	1,169	8.55
10,000	12,000	1,404	10.27
12,000	15,000	2,012	14.71
15,000	20,000	2,352	17.20
20,000	25,000	1,414	10.34
25,000 and over		1,253	9.16
Median income		$12,300	

Current population estimate - 65,178
Source - State Department of Finance

Retail sales:
By year for last four years

Fiscal Year Ended 6/30	Taxable Sales
1973	$203,013,000
1974	216,466,000
1975	214,176,000
1976	215,696,000

Per capita effective buying income: $4,443
Source - Sales Management Survey of Buying Power, 1975